

Mail Stop 6010

April 14, 2008

Mr. Ron Zwanziger
Chairman, Chief Executive Officer and President
Inverness Medical Innovations, Inc.
51 Sawyer Road, Suite 200
Waltham, Massachusetts 02453

Re: Inverness Medical Innovations, Inc.
Preliminary proxy statement filed April 4, 2008
File No. 1-16789

Dear Mr. Zwanziger:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Jay McNamara, Esq.
Senior Counsel, Corporate and Finance
Inverness Medical Innovations, Inc.
51 Sawyer Road, Suite 200
Waltham, Massachusetts 02453

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