

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 2, 2009

David Teitel  
Chief Financial Officer  
Inverness Medical Innovations, Inc.  
51 Sawyer Road, Suite 200  
Waltham, MA 02453

**Re: Inverness Medical Innovations, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
File Number: 001-16789**

Dear Mr. Teitel,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief