



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

April 7, 2009

VIA U.S. MAIL and FACSIMILE

Mr. Herm Rosemman  
Senior Vice President, Finance and Chief Financial Officer  
Gen-Probe Incorporated  
10210 Genetic Center Drive  
San Diego, California 92121-4362

RE: **Gen-Probe Incorporated**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed February 25, 2009**  
**File No. 1-31279**

Dear Mr. Rosemman:

We have reviewed your filing and have the following comments. We have limited our review to matters related to the issues raised in our comments. Where indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2008

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 58

Critical Accounting Policies and Estimates, page 61

1. We note the disclosure in Note 4 regarding your short-term investments. It appears that your method of accounting for your short-term investments may constitute a critical accounting policy. In future filings, please discuss the consideration you have given to addressing the basis for the assumptions used to determine your estimate of the fair values of your short-term investments and your determination of other-than-temporary impairment within your critical accounting policy.
2. In this regard, we note from your disclosures that "the company's portfolios had an average term of three years. Please revise future filings to classify your securities as either current or non-current, or tell us why your current classification is appropriate. Refer to the guidance in paragraph 17 of SFAS 115.

Valuation of Goodwill and Long-lived Assets, page 63

3. We note that your impairment assessment of goodwill and long-lived assets "is reviewed at least annually, *generally* in the fourth quarter of each year". Please tell us how your policy of testing goodwill impairment "generally" in the fourth quarter complies with the guidance in paragraph 26 of SFAS 142 which states the test can be performed any time during the fiscal year provided the test is performed at *the same time* every year. Revise future filings as appropriate to address our concern.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please submit your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its

Herm Rosemman  
Gen-Probe Incorporated  
April 7, 2009  
Page 3

management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Dennis Hult, Staff Accountant, at (202) 551-3618 or me at (202) 551-3554 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact Martin James, Senior Assistant Chief Accountant, at (202) 551-3671.

Sincerely,

Angela J. Crane  
Accounting Branch Chief