

Mail Stop 6010

April 2, 2008

VIA U.S. MAIL AND FAX (954) 677-9203

Mr. Ronald L. Rubin  
Vice President and Chief Financial Officer  
2400 Northwest 55<sup>th</sup> Court  
Ft. Lauderdale, Florida 33309

**Re: Home Diagnostics, Incorporated.  
Form 10-K for the year ended December 31, 2007  
Filed March 17, 2008  
File No. 001-33027**

Dear Mr. Rubin:

We have reviewed your filings and have the following comments. We have limited our review to only your financial statements and related disclosures and will make no further review of your documents. Where indicated, we think you should revise your documents 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 or may not 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 filings. 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 Year Ended December 31, 2007

Financial Statements, page 47

Note 5. Property and Equipment, Net, page 60

1. You disclose that you have \$15.3 million of assets held for future use at December 31, 2007 and \$11.0 million at December 31, 2006. In your policy disclosure on page 52 you do not address your depreciation policy for equipment not yet placed in service. Please clarify for us specifically what the term “placed in service” encompasses, the nature of this equipment and whether the equipment is available for use. Tell us if you depreciate “equipment not yet placed in service.” If you do not depreciate these assets, please tell us why and reference for us the authoritative literature you rely upon to support your accounting. Revise your disclosures in future filings to address our concerns.

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 that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. 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 filings to be certain that the filings 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 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 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.

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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 Julie Sherman, Staff Accountant, at (202) 551-3640 or me at (202) 551-3603 if you have any questions regarding these comments. In this regard, do not hesitate to contact Angela Crane, Accounting Branch Chief, at (202) 551-3554.

Sincerely,

Jay Webb  
Reviewing Accountant