

Mail Stop 6010

April 16, 2008

VIA U.S. MAIL

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 completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief