



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 12, 2010

Mr. Ronald L. Rubin  
Chief Financial Officer  
Home Diagnostics, Inc.  
2400 NW 55<sup>th</sup> Court  
Fort Lauderdale, Florida 33309

RE: **Home Diagnostics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**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,

Jeffrey Jaramillo  
Accounting Branch Chief