

August 12, 2008

VIA U.S. MAIL AND FAX (585)546-5433

-  
Mr. David P. Gardner  
Chief Financial Officer  
Home Properties, Inc.  
850 Clinton Square  
Rochester, New York 14604

Re: Home Properties, Inc.  
File No. 001-13136  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Form 10-Q for the Quarterly Period Ended  
March 31, 2008  
Definitive Proxy on Schedule 14A

Dear Mr. Gardner:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief