

August 12, 2008

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

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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