



DIVISION OF
CORPORATION FINANCE

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

September 29, 2010

Via U.S. Mail and Facsimile 585.546.5433

David P. Gardner
Executive Vice President and Chief Financial Officer
Home Properties, Inc.
850 Clinton Square
Rochester, NY 14604

Re: Home Properties, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement
Filed March 31, 2010
Form 10-Q for period ended March 31, 2010
Filed May 7, 2010
File No. 1-13136

Dear Mr. Gardner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief