



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2012

Via E-Mail

Kenneth O. Hall  
Vice President and Controller  
Home Properties Inc.  
850 Clinton Square  
Rochester, NY 14604

**Re: Home Properties Inc.  
Form 10-K  
Filed February 27, 2012  
File No. 001-13136**

Dear Mr. Hall:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Duc Dang

Duc Dang  
Attorney-Advisor

cc: Ann M. McCormick, Esq. (*via e-mail*)