



DIVISION OF
CORPORATION FINANCE

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

November 13, 2012

Via E-mail

Lynn Toby Fisher, Esq.
Kaye Scholer LLP
425 Park Avenue
New York, NY 10022

**Re: Celestica Inc.
Amended Schedule TO-I
File No. 005-55523
Filed November 6, 2012**

Dear Ms. Fisher:

We have reviewed your filing and have the following comments.

Offer to Purchase

Conditions of the Offer, page 12

1. We note your response to prior comment 5 and we reissue it. As currently drafted, condition (f) is not described with reasonable specificity and capable of objective verification: security holders have no parameters to determine your meaning of “fair market value.” In addition, the determination of Purchase Price will necessarily have to be made after the offer expires and, as we stated in our prior comment 4, all conditions to the offer, other than those subject to applicable law, must be satisfied or waived before the expiration of the offer. Please revise.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers & Acquisition