

Mailstop 4561

January 16, 2008

Elizabeth L. DelBianco
Celestica Inc.
12 Concorde Place, 5th Floor
Toronto, Ontario
Canada M3C 3R8

**Re: Celestica Inc.
Form 20-F for the fiscal year ended December 31, 2006
Filed March 20, 2007
File No. 001-14832**

Dear Ms. DelBianco:

We have completed our review of your Form 20-F and have no further comments.

Sincerely,

Mark P. Shuman
Branch Chief - Legal