



DIVISION OF
CORPORATION FINANCE

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

August 22, 2022

Mandeep Chawla
Chief Financial Officer
Celestica Inc.
5140 Yonge Street, Suite 1900
Toronto, Ontario, Canada M2N 6L7

Re: Celestica Inc.
Form 20-F for the Fiscal Year Ended December 31, 2021
Filed March 14, 2022
File No. 001-14832

Dear Mr. Chawla:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing