



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 28, 2016

Via E-mail

Anthony L. Mattacchione  
Chief Financial Officer and Senior Vice President  
Bruker Corporation  
40 Manning Road  
Billerica, Massachusetts 01821

**Re: Bruker Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 29, 2016**  
**File No. 000-30833**

Dear Mr. Mattacchione:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery