



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

July 17, 2017

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, 2016  
Filed March 1, 2017  
File No. 000-30833**

Dear Mr. Mattacchione:

We have completed our review of your filings. 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,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery