



DIVISION OF
CORPORATION FINANCE

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

September 22, 2010

Ms. Kathy Ordoñez
Chief Executive Officer
Celera Corporation
1401 Harbor Bay Parkway
Alameda, CA 94502

Re: Celera Corporation
Form 10-K filed March 10, 2010
Form 10-Q filed May 5, 2010
Schedule 14A filed April 14, 2010
File No. 001-34116

Dear Ms. Ordoñez:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez

Accounting Branch Chief