



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2011

Via E-mail

Richard Hamilton, Ph.D.  
President and CEO  
Ceres, Inc.  
1535 Rancho Conejo Boulevard  
Thousand Oaks, CA 91320

**Re: Ceres, Inc.  
Amendment No. 7 to Registration Statement on Form S-1  
Filed October 14, 2011  
File No. 333-174405**

Dear Dr. Hamilton:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 7 to Registration Statement on Form S-1

Financial Statements

1. Please note the financial statement updating requirements of Rule 3-12 of Regulation S-X and provide an updated consent with any amendment over 30 days.

Exhibits

2. Please file exhibit 10.33 in its entirety. It appears that it is missing Exhibit A to Exhibit B and also Exhibit E.

Exhibit 23.1 – Consent of KPMG LLP

3. The consent to the use of the audit report here should include appropriate references to the date of the audit report included in the registration statement. Please advise your independent registered public accounting firm to revise the consent accordingly.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Raj Rajan at (202) 551-3388 or Brian Bhandari, Accounting Branch Chief, at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters. Please contact Shehzad Niazi at (202) 551-3121 or Pamela Howell, Special Counsel at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director