

April 20, 2022

McDavid Stilwell
Chief Financial Officer
Coherus BioSciences, Inc.
333 Twin Dolphin Drive , Suite 600
Redwood City , California 94065

BioSciences, Inc.

Fiscal Year Ended December 31, 2020
2021

Re: Coherus

Form 10-K for the
Filed February 25,
File No. 001-36721

Dear Mr. Stilwell:

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,

Division of Corporation Finance
Office of Life Sciences