



November 3, 2014

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Jeffrey P. Riedler, Assistant Director  
Tabatha McCullom  
James Rosenburg  
Daniel Greenspan  
Scot Foley

**Re: Coherus BioSciences, Inc.  
Registration Statement on Form S-1 (Registration No. 333-198936)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-198936) (the "**Registration Statement**") of Coherus BioSciences, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on November 5, 2014, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Benjamin Potter at (650) 470-4809.

The Company acknowledges the following:

- should the Securities and Exchange Commission (the "**Commission**") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance in this matter.

Very truly yours,

**COHERUS BIOSCIENCES, INC.**

By: /s/ Dennis M. Lanfear

Dennis M. Lanfear

President and Chief Executive Officer

cc: Alan C. Mendelson, Esq., Latham & Watkins LLP  
Benjamin A. Potter, Esq., Latham & Watkins LLP  
Alan F. Denenberg, Esq., Davis Polk & Wardwell LLP  
Stephen Salmon, Esq., Davis Polk & Wardwell LLP

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179

Credit Suisse Securities (USA) LLC  
Eleven Madison Avenue  
New York, New York 10010

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**Re: Coherus BioSciences, Inc.  
Registration Statement on Form S-1  
Registration File No. 333-198936**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of Coherus BioSciences, Inc. (the “**Company**”) for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:30 P.M., Washington, D.C. time, on November 5, 2014, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Latham & Watkins LLP, requests by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that we have effected the following distribution of the Company’s Preliminary Prospectus dated October 24, 2014:

- (i) Dates of distribution: October 24, 2014 through the date hereof
- (ii) Number of prospective underwriters to which the preliminary prospectus was furnished: 3
- (iii) Number of prospectuses furnished to investors: approximately 3,333
- (iv) Number of prospectuses distributed to others, including the Company, the Company’s counsel, independent accountants, and underwriters’ counsel: approximately 230

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

J.P. MORGAN SECURITIES LLC  
CREDIT SUISSE SECURITIES (USA) LLC

Acting severally on behalf of themselves and the several  
Underwriters

By: J.P. MORGAN SECURITIES LLC

By: /s/ Benjamin Burdett

Name: Benjamin Burdett

Title: Vice President

By: CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ C. Cullom Davis

Name: C. Cullom Davis

Title: Managing Director

*[Signature Page to Underwriters' Acceleration Request]*