

November 14, 2022

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

BioSciences, Inc.

Statement on Form S-3  
2022

Re: Coherus

Registration

Filed November 8,

File No. 333-268252

Dear McDavid Stilwell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:  
Esq.

Benjamin A. Potter,