

July 13, 2023

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

BioSciences, Inc.

Statement on Form S-4

Re: Coherus

Registration

Filed July 7, 2023  
File No. 333-273179

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.

Hamill at 303-844-1008 with any questions.

Please contact Lauren

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Phillip S. Stoup