



DIVISION OF
CORPORATION FINANCE

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

January 25, 2011

Gregory A. Demopoulos, M.D.
Chief Executive Officer
Omeros Corporation
1420 Fifth Avenue, Suite 2600
Seattle, Washington 98101

Re: Omeros Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Schedule 14A filed April 28, 2010
File No. 001-34475

Dear Dr. Demopoulos:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Drew G. Markham (Wilson Sonsini Goodrich & Rosati, P.C.)