



DIVISION OF
CORPORATION FINANCE

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

December 30, 2019

Michael A. Jacobsen
Vice President, Finance, Chief Accounting Officer and Treasurer
Omeros Corp
201 Elliott Avenue West
Seattle, Washington 98119

Re: Omeros Corp
For 10-K for the Fiscal Year Ended December 31, 2018
Filed March 1, 2019
File No. 001-34475

Dear Mr. Jacobsen:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Period Ended December 31, 2018

Notes to Consolidated Financial Statements

Note 2- Significant Accounting Policies

Major Customers, page 65

1. Please provide us proposed disclosure to be provided in future filings that names your major customers in accordance with Item 101(c)(1)(vii) of Regulation S-K.

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.

Michael A. Jacobsen
Omeros Corp
December 30, 2019
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You may contact Sasha Parikh at 202-551-3627 or Christine Torney at 202-551-3652 if you have questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences