



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

DIVISION OF  
CORPORATION FINANCE

January 30, 2020

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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences