



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2022

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

**Re: Coherus BioSciences, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 25, 2021**  
**File No. 001-36721**

Dear Mr. Stilwell:

We have completed our review of your filings. 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