VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, D.C. 20549

Re: Coherus BioSciences, Inc. Registration Statement on Form S-3 (File No. 333-268252)

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Coherus BioSciences, Inc. (the "<u>Company</u>") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 initially filed on November 8, 2022 (the "<u>Registration Statement</u>"). The Company respectfully requests that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on November 17, 2022, or as soon thereafter as practicable. Once the Registration Statement has been declared effective, please orally confirm that event with the Company's counsel, Latham & Watkins LLP, by calling Benjamin A. Potter at (650) 470-4809.

Very truly yours,

Coherus BioSciences, Inc.

By: /s/ McDavid Stilwell

Name: McDavid Stilwell Title: Chief Financial Officer

cc: Dennis M. Lanfear, Coherus BioSciences, Inc. Bryan McMichael, Coherus BioSciences, Inc. Benjamin A. Potter, Latham & Watkins LLP Phillip S. Stoup, Latham & Watkins LLP November 15, 2022