



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2024

Dennis M. Lanfear  
President and Chief Executive Officer  
Coherus BioSciences, Inc.  
333 Twin Dolphin Drive, Suite 600  
Redwood City, California 94065

**Re: Coherus BioSciences, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 15, 2024**  
**File No. 001-36721**

Dear Dennis M. Lanfear:

We have limited our review of your most recent definitive proxy statement to those issues we have addressed in our comment.

Please respond to this letter by providing the requested information and/or confirming that you will revise your future proxy disclosures in accordance with the topics discussed below. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Definitive Proxy Statement on Schedule 14A

Pay Versus Performance, page 63

1. We note footnotes 4 and 5 to your pay versus performance table calculates total shareholder return and peer group total shareholder return using a measurement point of December 31, 2020. Please note that for calculating total shareholder return and peer group total shareholder return, the “measurement period” must be the period beginning at the ‘measurement point’ established by the market close on the last trading day before the registrant's earliest fiscal year in the table.” Please ensure your measurement period uses the correct measurement point for calculating total shareholder return and peer group total shareholder return. Refer to Item 402(v)(2)(iv) 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.

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Please contact Jennifer Gowetski at 202-551-3401 or Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program

cc: Max Brunner, Esq.