



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2011

Via E-mail

Bobby W. Sandage, Jr., Ph.D.  
President and Chief Executive Officer  
Coronado Biosciences, Inc.  
15 New England Executive Park  
Burlington, MA 01803

**Re: Coronado Biosciences, Inc.  
Registration Statement on Form 10-12G  
Filed July 15, 2011  
File No. 000-54463**

Dear Dr. Sandage:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Bryan J. Pitko for

Jeffrey Riedler  
Assistant Director

cc: Fran Stoller, Esq.  
Loeb & Loeb LLP  
345 Park Avenue  
New York, NY 10154