



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

December 22, 2016

Via E-mail

Mr. Jon Snodgres  
Chief Financial Officer  
Repligen Corporation  
41 Seyon Street  
Bldg. 1, Suite 100  
Waltham, MA 02453

**Re: Repligen Corporation  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 25, 2016  
File No. 0-14656**

Dear Mr. Snodgres:

We have reviewed your filing and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to this comment, we may have additional comments.

Financial Statements  
Segment Reporting, page 65

1. Please provide us, for the fiscal years 2015 and 2014 and for the nine months ended September 30, 2016, product revenues for:
  - Protein A ligands;
  - OPUS® pre-packed chromatography column line;
  - Protein A chromatography resins;
  - LONG®R3 IGF-1; and
  - ATF Systemas discussed under "Our Products" on page 3. Also, tell us your consideration for providing product revenue disclosures pursuant to ASC 280-10-50-40.

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Repligen Corporation  
December 22, 2016  
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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.

You may contact Lisa Vanjoske, Assistant Chief Accountant at (202) 551-3614 or Mary Mast, Senior Accountant at (202) 551-3613 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance