



DIVISION OF
CORPORATION FINANCE

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

March 24, 2014

Via E-mail

Sandesh Mahatme
Senior Vice President and
Chief Financial Officer
Sarepta Therapeutics, Inc.
215 First Street Suite 7
Cambridge, MA 02142

Re: Sarepta Therapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed March 15, 2013
Form 10-Q for the Quarterly Period Ended June 30, 2013
Filed August 8, 2013
Response dated January 6, 2014
File No. 001-14895

Dear Mr. Mahatme:

We completed our review of your filing on March 24, 2014. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler
Assistant Director