



DIVISION OF
CORPORATION FINANCE

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

January 24, 2018

Via E-mail

Ryan Drexler
Chief Executive Officer and President
MusclePharm Corporation
4721 Ironton Street, Building A
Denver, Colorado 80239

Re: MusclePharm Corporation
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 15, 2017
File No. 0-53166

Dear Mr. Drexler:

We refer you to our comment letter dated December 22, 2017, regarding business contacts with Syria. We have completed our review of this subject matter. 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.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Suzanne Hayes
Assistant Director
Division of Corporation Finance