



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2020

Douglas S. Ingram  
President and Chief Executive Officer  
Sarepta Therapeutics, Inc.  
215 First Street, Suite 415  
Cambridge, MA 02142

**Re: Sarepta Therapeutics, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 8, 2020**  
**File No. 001-14895**

Dear Mr. Ingram:

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

Please respond to our 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 to our comment, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A

Restated Certificate Amendment (Proposal 3), page 19

1. Please revise the proxy statement to indicate whether you currently have any plans, arrangements or understandings, written or oral, to issue any of the authorized but unissued shares that would become available as a result of the amendment to the Restated Certificate.

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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.

Please contact Tim Buchmiller at (202) 551-3635 or Irene Paik at (202) 551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Raymond J. Grant, Esq.