

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Sarepta Therapeutics, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

93-0797222
(I.R.S. Employer
Identification Number)

**215 First Street
Suite 7
Cambridge, MA 02142
(857) 242-3700**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

2002 EQUITY INCENTIVE PLAN
(Full title of the plans)

**Christopher Garabedian
President & Chief Executive Officer
Sarepta Therapeutics, Inc.
215 First Street
Suite 7
Cambridge, MA 02142
(857) 242-3700**

(Name, address and telephone number of agent for service)

Copy to:

**Alan C. Mendelson, Esq.
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
(650) 328-4600**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (1)	Proposed maximum aggregate offering price (1)	Amount of registration fee (1)
Common Stock, \$0.0001 par value	N/A	N/A	N/A	N/A

(1) The Registrant is not registering additional securities and registration fees were paid upon filing of the original Registration Statement on Form S-8 (File No. 333-172823). Consequently, no additional registration fees are required with respect to the filing of this Post-Effective Amendment No. 1.

This Post-Effective Amendment No. 1 shall become effective upon filing in accordance with Rule 462 under the Securities Act.

EXPLANATORY NOTE

Effective as of June 6, 2013, Sarepta Therapeutics, Inc. changed its state of incorporation from Oregon to Delaware. This reincorporation was effectuated by a merger (the "Reincorporation Merger") of Sarepta Therapeutics, Inc., an Oregon corporation ("Sarepta Oregon"), with and into Sarepta Therapeutics, Inc., a Delaware corporation ("Sarepta Delaware"), then a wholly owned Delaware subsidiary established for such purpose. The Reincorporation Merger was approved by the requisite vote of stockholders at Sarepta Oregon's Annual Meeting of Stockholders on June 4, 2013. Sarepta Delaware is deemed to be the successor issuer of Sarepta Oregon under Rule 12g-3 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Sarepta Oregon and Sarepta Delaware, as issuer and successor issuer, respectively, under Rule 12g-3 of the Exchange Act, are collectively referred to herein as the "Registrant."

This Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 (File No. 333-172823), originally filed with the Securities and Exchange Commission (the "Commission") on March 15, 2011 by Sarepta Oregon (the "Registration Statement"), relating to Sarepta Oregon's 2002 Equity Incentive Plan (as amended, the "Plan"), is being filed by Sarepta Delaware, as the successor issuer of Sarepta Oregon, pursuant to Rule 414 under the Securities Act of 1933, as amended (the "Securities Act"). In accordance with Rule 414(d) under the Securities Act, except as modified by this Post-Effective Amendment No. 1, Sarepta Delaware, as successor issuer to Sarepta Oregon, hereby expressly adopts the Registration Statements as its own registration statements for all purposes of the Securities Act and the Exchange Act, as updated by subsequent filings under the Exchange Act. The applicable registration fees were paid at the time of the original filings of the Registration Statements.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Commission by the Registrant are hereby incorporated by reference in this Registration Statement:

- (a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2012, filed with the Commission on March 15, 2013;
- (b) The Registrant's Quarterly Reports on Form 10-Q for the quarter ended March 31, 2013, filed with the Commission on May 9, 2013 and for the quarter ended June 30, 2013, filed with the Commission on August 8, 2013;
- (c) The Registrant's Current Reports on Form 8-K filed with the Commission on April 11, 2013, April 19, 2013, July 1, 2013, July 3, 2013 and July 24, 2013;
- (d) The Registrant's Current Report on Form 8-K12B, filed by the Registrant with the Commission on June 6, 2013; and
- (e) The description of the Registrant's Common Stock contained in the Registrant's registration statement on Form 8-A12G, filed by the Registrant with the Commission under Section 12(g) of the Exchange Act on May 29, 1997, including any amendments or reports filed for the purpose of updating such description, including the Registrant's Current Report on Form 8-K12B, filed by the Registrant with the Commission on June 6, 2013.

In addition, all documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment which indicates that all securities being offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated herein by reference and to be a part hereof from the dates of filing of such documents. Any statement contained in a document incorporated, or deemed to be incorporated, by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is, or is deemed to be, incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Section 145 of the Delaware General Corporation Law (“DGCL”) authorizes a court to award, or a corporation’s board of directors to grant, indemnity to directors and officers in terms sufficiently broad to permit such indemnification under certain circumstances for liabilities, including reimbursement for expenses incurred, arising under the Securities Act. Our amended and restated certificate of incorporation provides for indemnification of our directors, officers, employees and other agents to the maximum extent permitted by the DGCL, and our bylaws provide for indemnification of our directors, officers, employees and other agents to the maximum extent permitted by the DGCL. In addition, we intend to enter into indemnification agreements with our directors, officers and some employees containing provisions which are in some respects broader than the specific indemnification provisions contained in the DGCL. The indemnification agreements will require us, among other things, to indemnify our directors against certain liabilities that may arise by reason of their status or service as directors and to advance their expenses incurred as a result of any proceeding against them as to which they could be indemnified. In addition, we carry director and officer liability insurance.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>	<u>Incorporated by Reference to Filings Indicated</u>				<u>Filed Herewith</u>
		<u>Form</u>	<u>File No.</u>	<u>Exhibit</u>	<u>Filing Date</u>	
4.1	Amended and Restated Certificate of Incorporation of Sarepta Therapeutics, Inc.	8-K12B	001-14895	3.1	6/6/13	
4.2	Bylaws of Sarepta Therapeutics, Inc.	8-K12B	001-14895	3.2	6/6/13	
4.3	Form of Common Stock Certificate	10-Q	001-14895	4.1	8/8/13	
4.4	Sarepta Therapeutics, Inc. 2002 Equity Incentive Plan	8-K12B	001-14895	10.1	6/6/13	
5.1	Opinion of Latham & Watkins LLP					X
23.1	Consent of KPMG, independent registered accounting firm	S-8	333-172823	23.1	3/15/11	
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1)					X
24.1	Power of Attorney	POS AM	333-180258	24.1	6/7/13	

Item 9. Undertakings.

The information set forth in this item is incorporated by reference from Item 9 of the Registrant's registration statement on Form S-8, File No. 333-172823 filed with the SEC on March 15, 2011.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Cambridge, State of Massachusetts, on August 19, 2013.

SAREPTA THERAPEUTICS, INC.

By: /s/ Christopher Garabedian
Christopher Garabedian
President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this post-effective amendment to registration statement has been signed by the following persons in the capacities indicated and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Christopher Garabedian</u> Christopher Garabedian	President, Chief Executive Officer and Director (Principal Executive Officer)	August 19, 2013
*		
<u>Sandesh Mahatme</u>	Senior Vice President, Chief Financial Officer (Principal Financial Officer)	August 19, 2013
*		
<u>Anthony Martignetti</u>	Chief Accounting Officer (Principal Accounting Officer)	August 19, 2013
*		
<u>M. Kathleen Behrens, Ph.D.</u>	Director	August 19, 2013
*		
<u>Anthony Chase</u>	Director	August 19, 2013
*		
<u>John C. Hodgman</u>	Director	August 19, 2013
*		
<u>Gil Price, M.D.</u>	Director	August 19, 2013
*		
<u>Hans Wigzell, M.D., Ph.D.</u>	Director	August 19, 2013

* By: /s/ Christopher Garabedian
Christopher Garabedian
As attorney-in-fact

EXHIBIT INDEX

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140 Scott Drive
Menlo Park, California 94025
Tel: +1.650.328.4600 Fax: +1.650.463.2600
www.lw.com

LATHAM & WATKINS LLP

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London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.

August 19, 2013

Sarepta Therapeutics, Inc.
215 First Street
Suite 7
Cambridge, MA 02142

Re: Registration Statement on Form S-8 POS

Ladies and Gentlemen:

We have acted as special counsel to Sarepta Therapeutics, Inc., a Delaware corporation (the "Company"), in connection with its filing on August 19, 2013, with the Securities and Exchange Commission (the "Commission") of a Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (Registration No. 333-172823) (as amended, the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"), relating to the registration of 2,053,852 shares of common stock of the Company, par value \$0.0001 per share (the "Shares"), issuable under the Company's 2002 Stock Incentive Plan (the "Plan"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related prospectus, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware, and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the holders and have been issued by the Company against payment therefor (not less than par value) in the circumstances contemplated by the Plan, assuming in each case that the individual issuances, grants or awards under the Plan are duly authorized by all necessary corporate action and duly issued, granted or awarded and exercised in accordance with the requirements of law and the Plan (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares in the General Corporation Law of the State of Delaware.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP