

David Tyrone Howton
Sandesh Mahatme
Sarepta Therapeutics, Inc.
215 First Street, Suite 7,
Cambridge, MA 02142

December 20, 2013

VIA EDGAR

Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549
Attention: Jim B. Rosenberg

Re: Sarepta Therapeutics, Inc.
Form 10-K for 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
File No. 001-14895

Dear Mr. Rosenberg:

Pursuant to our phone conversation with Matthew Jones, Staff Attorney, on December 20, 2013, where we requested an extension to January 6, 2014 for Sarepta Therapeutics, Inc. (the "Company") to submit its response (the "Response") to the comments of the staff (the "Staff") of the Securities Exchange Commission in its letter dated November 25, 2013 (the "Comment Letter"), and the grant of such request by Mr. Jones, the Company will file its Response to the Comment Letter on or before January 6, 2014.

We thank the Staff for its understanding and flexibility.

Please do not hesitate to contact me at 1-857-242-3708 or THowton@Sarepta.com, with a copy to SMahatme@Sarepta.com, with any questions or comments you may have.

Very truly yours,

/s/ David Tyrone Howton
Name: David Tyrone Howton
Title: Sr. VP, General Counsel

cc: Sandesh Mahatme