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

**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 No.)

**215 First Street, Suite 415
Cambridge, Massachusetts 02142**
(Address of Principal Executive Offices) (Zip Code)

Sarepta Therapeutics, Inc. 2024 Employment Commencement Incentive Plan, as amended
(Full title of the plan)

Douglas S. Ingram
President and Chief Executive Officer
Sarepta Therapeutics, Inc.
215 First Street, Suite 415
Cambridge, Massachusetts 02142
(Name and address of agent for service)

(617) 274-4000
(Telephone number, including area code, of agent for service)

Copies to:

Paul M. Kinsella
William J. Michener
Ropes & Gray LLP
Prudential Tower
800 Boylston Street
Boston, Massachusetts 02199
(617) 951-7000

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

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “Registration Statement”) is filed to register an additional 500,000 shares of common stock, par value \$0.0001 per share, of Sarepta Therapeutics, Inc. (the “Registrant”) for issuance under the Registrant’s 2024 Employment Commencement Incentive Plan, as amended. This Registration Statement is filed in accordance with General Instruction E to Form S-8 regarding registration of additional securities of the same class, and, pursuant to such instruction, the contents of Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File Nos. [333-240996](#), [333-228719](#), [333-221271](#) and [333-209710](#)) filed with the Securities and Exchange Commission on March 28, 2024, relating to the Registrant’s 2024 Employment Commencement Incentive Plan, except to the extent supplemented, amended or superseded by the information set forth herein, are incorporated herein by reference.

Item 8. Exhibits

Exhibit Number	Description	Incorporated by Reference to Filings Indicated			Provided Herewith
		Form	Exhibit	Filing Date	
4.1	Sarepta Therapeutics, Inc. 2024 Employment Commencement Incentive Plan	S-8 POS	4.5	3/28/24	
4.2	Amendment No. 1 to the Sarepta Therapeutics, Inc. 2024 Employment Commencement Incentive Plan	8-K	10.1	6/7/24	
5.1	Opinion of Ropes & Gray LLP				X
23.1	Consent of Ropes & Gray LLP (included in Exhibit 5.1)				X
23.2	Consent of KPMG LLP, independent registered public accounting firm				X
24.1	Power of Attorney (included in the signature page to this Registration Statement)				X
107	Filing Fees				X

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cambridge, Commonwealth of Massachusetts, on August 7, 2024.

Sarepta Therapeutics, Inc.

By: /s/ Douglas S. Ingram

Douglas S. Ingram

President and Chief Executive Officer

SIGNATURES AND POWERS OF ATTORNEY

Each person whose signature appears below hereby constitutes and appoints Douglas S. Ingram, Ian M. Estepan and Ryan E. Brown, and each of them singly, his or her true and lawful attorney-in-fact and agent with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8 of Sarepta Therapeutics, Inc., and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated below on the dates indicated:

Signature	Title	Date
<u>/s/ Douglas S. Ingram</u> Douglas S. Ingram	President and Chief Executive Officer, Director (Principal Executive Officer)	August 7, 2024
<u>/s/ Ian M. Estepan</u> Ian M. Estepan	Executive Vice President, Chief Financial Officer (Principal Financial and Accounting Officer)	August 7, 2024
<u>/s/ M. Kathleen Behrens, Ph.D.</u> M. Kathleen Behrens, Ph.D.	Chairwoman of the Board	August 7, 2024
<u>/s/ Richard J. Barry</u> Richard J. Barry	Director	August 7, 2024
<u>/s/ Kathryn Boor, Ph.D.</u> Kathryn Boor, Ph.D.	Director	August 7, 2024
<u>/s/ Michael Chambers</u> Michael Chambers	Director	August 7, 2024
<u>/s/ Stephen L. Mayo, Ph.D.</u> Stephen L. Mayo, Ph.D.	Director	August 7, 2024
<u>/s/ Claude Nicaise, M.D.</u> Claude Nicaise, M.D.	Director	August 7, 2024
<u>/s/ Hans Wigzell, M.D., Ph.D.</u> Hans Wigzell, M.D., Ph.D.	Director	August 7, 2024



ROPES & GRAY LLP
PRUDENTIAL TOWER
800 BOYLSTON STREET
BOSTON, MA 02199-3600
WWW.ROPESGRAY.COM

August 7, 2024

Sarepta Therapeutics, Inc.
215 First Street, Suite 415
Cambridge, Massachusetts 02142

Ladies and Gentlemen:

This opinion letter is furnished to you in connection with the registration statement on Form S-8 (the "Registration Statement"), filed by Sarepta Therapeutics, Inc., a Delaware corporation (the "Company"), on the date hereof, with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), for the registration of 500,000 shares of common stock, \$0.0001 par value, of the Company (the "Shares"). The Shares are issuable under the Company's 2024 Employment Commencement Incentive Plan, as amended (the "Plan").

We are familiar with the actions taken by the Company in connection with the adoption of the Plan. We have examined such certificates, documents and records and have made such investigation of fact and such examination of law as we have deemed appropriate in order to enable us to render the opinions set forth herein. In conducting such investigation, we have relied, without independent verification, upon certificates of officers of the Company, public officials and other appropriate persons.

The opinions expressed below are limited to the Delaware General Corporation Law.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized and, when the Shares have been issued and sold in accordance with the terms of the Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion letter 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 Securities Act or the rules and regulations thereunder.

Very truly yours,

/s/ Ropes & Gray LLP

Ropes & Gray LLP

Sarepta Therapeutics, Inc.

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KPMG LLP
Two Financial Center
60 South Street
Boston, MA 02111

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated February 28, 2024, with respect to the consolidated financial statements of Sarepta Therapeutics, Inc., and the effectiveness of internal control over financial reporting, incorporated herein by reference.

KPMG LLP

Boston, Massachusetts
August 7, 2024

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Calculation of filing Fee Tables

Form S-8
(Form Type)Sarepta Therapeutics, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$0.0001 per share	Other— Rule 457(c) and Rule 457(h)	500,000 (2)	\$139.59 (3)	\$69,795,000.00	0.00014760	\$10,301.75
Total Offering Amounts					\$69,795,000.00		\$10,301.75
Total Fee Offsets					—	—	—
Net Fees Due							\$10,301.75

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this Registration Statement on Form S-8 shall also cover shares of the Registrant's common stock that become issuable under the Registrant's 2024 Employment Commencement Incentive Plan, as amended (the "Plan"), to prevent dilution as a result of any stock dividend, stock split, recapitalization or similar transaction.
- (2) Represents 500,000 shares of common stock reserved for future issuance under the Plan.
- (3) Estimated solely for the purpose of determining the registration fee pursuant to Rule 457(c) and 457(h) under the Securities Act, the "proposed maximum offering price per share" is calculated based on the average of the high and low prices for the Registrant's common stock as reported on the Nasdaq Global Select Market on August 5, 2024.