

**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. 2014 Employment Commencement Incentive Plan, as Amended
Sarepta Therapeutics, Inc. 2018 Equity 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
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.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$0.0001 per share	1,000,000 (2)	\$152.88 (4)	\$152,880,000	\$19,843.83
Common Stock, par value \$0.0001 per share	3,800,000 (3)	\$152.88 (4)	\$580,944,000	\$75,406.53
Total				\$95,250.36

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 (this "Registration Statement") shall also cover shares of the Registrant's common stock that become issuable under the Sarepta Therapeutics, Inc. 2014 Employment Commencement Incentive Plan, as amended (the "2014 Plan") and the Sarepta Therapeutics, Inc. 2018 Equity Incentive Plan, as amended (the "2018 Plan"), to prevent dilution as a result of any stock dividend, stock split, recapitalization or similar transaction.
- (2) Represents shares of common stock reserved for future issuance under the 2014 Plan as of the date of the initial filing of this Registration Statement.
- (3) Represents shares of common stock reserved for future issuance under the 2018 Plan as of the date of the initial filing of this Registration Statement.
- (4) 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 July 31, 2020.

EXPLANATORY NOTE

This Registration Statement is filed to register an additional 1,000,000 shares of the Registrant's common stock, par value \$0.0001 per share ("Common Stock"), for issuance under the 2014 Plan and an additional 3,800,000 shares of Common Stock for issuance under the 2018 Plan. This Registration Statement is submitted 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 the Registration Statement on Form S-8 ([File No. 333-199037](#)) filed with the Securities and Exchange Commission on September 30, 2014 and the contents of the Registration Statement on Form S-8 ([File No. 333-228719](#)) filed with the Securities and Exchange Commission on December 7, 2018, are each incorporated herein by reference.

Item 8. Exhibits

Exhibit Number	Description	Incorporated by Reference to Filings Indicated			
		Form	Exhibit	Filing Date	Provided Herewith
4.1	Sarepta Therapeutics, Inc. 2014 Employment Commencement Incentive Plan	10-K	10.27	3/3/14	
4.2	Amendment No. 1 to the Sarepta Therapeutics, Inc. 2014 Employment Commencement Incentive Plan	8-K	10.3	6/28/17	
4.3	Amendment No. 2 to the Sarepta Therapeutics, Inc. 2014 Employment Commencement Incentive Plan	8-K	10.1	2/21/20	
4.4	Sarepta Therapeutics, Inc. 2018 Equity Incentive Plan	10-Q	10.1	8/8/18	
4.5	Amendment No. 1 to the Sarepta Therapeutics, Inc. 2018 Equity Incentive Plan	8-K	10.1	6/8/20	
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

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

August 5, 2020

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 an aggregate of 4,800,000 shares of Common Stock, \$0.0001 par value, of the Company (the "Shares"). The Shares are issuable under the Company's 2014 Employment Commencement Incentive Plan, as amended, and the Company's 2018 Equity Incentive Plan, as amended (each, a "Plan," and collectively, the "Plans").

We are familiar with the actions taken by the Company in connection with the adoption of the Plans. 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 applicable 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

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Sarepta Therapeutics, Inc.:

We consent to the use of our report with respect to the consolidated financial statements and the effectiveness of internal control over financial reporting incorporated by reference herein.

Our report refers to a change in the method of accounting for leases as of January 1, 2019 due to the adoption of Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*.

/s/ KPMG LLP

Boston, Massachusetts
August 5, 2020