

December 13, 2019

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: Chris Edwards

Re: Capricor Therapeutics, Inc.
Registration Statement on Form S-1
File No. 333-235358

Acceleration Request

Requested Date: December 17, 2019

Requested Time: 5:15 P.M., Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Capricor Therapeutics, Inc. (the "**Company**"), hereby requests that the effective date of the Company's Registration Statement on Form S-1, Registration Number 333-235358 (the "**Registration Statement**") be accelerated so that the Company's Registration Statement will become effective at 5:15 P.M., Eastern Time, on December 17, 2019, or as soon thereafter as practicable or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission.

We would appreciate it if, as soon as the Registration Statement is declared effective, you would so inform Rob R. Carlson of Sidley Austin LLP at (650) 565-7129.

Very truly yours,

/s/ Anthony J. Bergmann
Anthony J. Bergmann
Chief Financial Officer

cc: Linda Marbán, Chief Executive Officer, Capricor Therapeutics, Inc.
Karen G. Krasney, General Counsel, Capricor Therapeutics, Inc.
Rob R. Carlson, Sidley Austin LLP
Nick DeAngelis, Sidley Austin LLP
Michael F. Nertney, Ellenoff Grossman & Schole LLP
Robert F. Charron, Ellenoff Grossman & Schole LLP
Charles Phillips, Ellenoff Grossman & Schole LLP
Matthew B. McCullough, Ellenoff Grossman & Schole LLP
