

**CAPRICOR THERAPEUTICS, INC.**  
8840 Wilshire Blvd., 2nd Floor  
Beverly Hills, CA 90211

June 4, 2014

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mr. Jeffrey P. Riedler  
Assistant Director

**Re: Capricor Therapeutics, Inc.  
Registration Statement on Form S-1  
Registration No. 333-195385**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Capricor Therapeutics, Inc., a Delaware corporation (the "**Registrant**"), hereby respectfully requests that the effectiveness of the Registration Statement on Form S-1, as amended by that certain Amendment No. 1 to Form S-1 (File No. 333-195385) of the Registrant (as so amended, the "**Registration Statement**") be accelerated so that it will be declared effective at 5:00 p.m., Washington D.C. time, on June 6, 2014 or as soon thereafter as may be practicable.

The Registrant hereby confirms that it is aware of its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed offering of the securities specified in the Registration Statement. The Registrant hereby acknowledges that:

- should the Securities and Exchange Commission (the "**Commission**") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The undersigned respectfully requests that it be notified of the effectiveness of the Registration Statement by telephone call to our outside counsel, Paul Hastings LLP, by calling Robert R. Carlson at (650) 320-1830. The Registrant hereby authorizes Mr. Carlson to orally modify or withdraw this request for acceleration.

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Please also provide a copy of the Commission's order declaring the Registration Statement effective to Mr. Carlson via email to [robcarlson@paulhastings.com](mailto:robcarlson@paulhastings.com) or facsimile to (650) 320-1930 and via mail c/o Paul Hastings LLP, 1117 S. California Avenue, Palo Alto, CA 94304.

Sincerely,

**CAPRICOR THERAPEUTICS, INC.**

By: /s/ Karen G. Krasney

Karen G. Krasney

Executive Vice President, General Counsel

cc: Robert R. Carlson, Esq. (Paul Hastings LLP)

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