



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 24, 2018

Via E-mail

Ryan Drexler  
Chief Executive Officer and President  
MusclePharm Corporation  
4721 Ironton Street, Building A  
Denver, Colorado 80239

**Re: MusclePharm Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 15, 2017  
File No. 0-53166**

Dear Mr. Drexler:

We refer you to our comment letter dated December 22, 2017, regarding business contacts with Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director  
Division of Corporation Finance