

January 4, 2021

Robert E. Landry
Chief Financial Officer
Regeneron Pharmaceuticals, Inc.
777 Old Saw Mill River Road
Tarrytown, New York 10591-6707

Pharmaceuticals, Inc.

fiscal year ended December 31, 2019
7, 2020

Re: Regeneron

Form 10-K for the
Filed on February
File No. 0-19034

Dear Mr. Landry:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Life Sciences