

Corcept Therapeutics Incorporated
149 Commonwealth Drive
Menlo Park, California 94025

January 26, 2010

VIA FACSIMILE AND EDGAR TRANSMISSION

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

Attention: Jeffrey P. Riedler, Assistant Director

Re: Corcept Therapeutics Incorporated Registration Statement on Form S-3
(File No. 333-163140)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 initially filed on November 16, 2009 (File No. 333-163140) (as amended to date, the "Registration Statement") of Corcept Therapeutics Incorporated (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on January 27, 2010, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Alan Mendelson at (650) 463-4693.

The Company acknowledges the following:

- Should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The Company may not assert 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.

Thank you for your assistance in this matter. Please do not hesitate to call Alan Mendelson at (650) 463-4693 if you have any questions regarding this request.

Very truly yours,

CORCEPT THERAPEUTICS INCORPORATED

By: /s/ Joseph K. Belanoff, M.D.
Joseph K. Belanoff, M.D.
Chief Executive Officer

By: /s/ Caroline M. Loewy
Caroline M. Loewy
Chief Financial Officer