

August 24, 2023

Joseph K. Belanoff
Chief Executive Officer
Corcept Therapeutics Inc.
149 Commonwealth Drive
Menlo Park, CA 94025

Therapeutics Inc.

Statement on Schedule 14A

2023

Re: Corcept

Definitive Proxy

Filed April 14,

File No. 000-50679

Dear Joseph K. Belanoff:

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

Disclosure Review Program