

December 23, 2020

Charles Robb  
Chief Financial Officer and Secretary  
CORCEPT THERAPEUTICS INC  
149 Commonwealth Drive  
Menlo Park, CA 94025

THERAPEUTICS INC

fiscal year ended June 30, 2019  
2020

Re: CORCEPT

Form 10-K for the  
Filed February 24,  
File No. 000-50679

Dear Mr. Robb:

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