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October 9, 2012

VIA EDGAR

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

**Re: Corcept Therapeutics, Inc. (the "Company")
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 13, 2012
Form 10-Q for the Quarterly Period Ended June 30, 2012
Filed August 9, 2012
File No. 0-50679**

Dear Mr. Peklenk:

Reference is made to the letter dated September 25, 2012 from the Staff relating to the above-referenced filings. As discussed, the Company has requested additional time to respond to the comments from the Staff. The Company expects to respond to the Staff's comments on or before October 24, 2012.

Please contact the undersigned at (650) 463-2677 if you have any questions regarding this request.

Very truly yours,

/s/ Kathleen M. Wells

Kathleen M. Wells
of LATHAM & WATKINS LLP

cc: G. Charles Robb, Chief Financial Officer