

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM S-8

REGISTRATION STATEMENT

*UNDER
THE SECURITIES ACT OF 1933*

Corcept Therapeutics Incorporated

(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

77-0487658
(IRS Employer
Identification Number)

Corcept Therapeutics Incorporated
275 Middlefield Road, Suite A
Menlo Park, California 94025
(Address of Principal Executive Offices including Zip Code)

2004 Equity Incentive Plan
(Full Title of the Plan)

Copy to:

Alan C. Mendelson, Esq.
Keith Benson, Esq.
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
(650) 463-4693

(Name and Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

(Check one):

Large Accelerated Filer

Accelerated Filer

Non-accelerated filer . (Do not check if a smaller reporting Company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share ⁽²⁾	Proposed Maximum Aggregate Offering Price ⁽²⁾	Amount of Registration Fee
2004 Equity Incentive Plan Common Stock, par value \$0.001 per share:	2,213,554	\$ 3.45	\$7,636,761	\$ 300.12

⁽¹⁾ This registration statement shall also cover any additional shares of common stock which become issuable under the plan being registered pursuant to this registration statement by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the registrant's outstanding shares of common stock.

⁽²⁾ Estimated in accordance with Rule 457(h) under the Securities Act solely for the purpose of calculating the registration fee. The computation with respect to unissued options is based upon the average high and low sale prices of the common stock as reported on the Nasdaq National Market on April 9, 2008.

REGISTRATION OF ADDITIONAL SECURITIES

On June 3, 2004 we filed with the Securities and Exchange Commission a registration statement on Form S-8 (File No. 333-116127) relating to shares of our common stock, par value \$0.001 per share, to be offered and sold under our 2000 Stock Option Plan and 2004 Equity Incentive Plan (the "2004 Plan"), and, with the exception of Item 5, the contents of such prior registration statement is incorporated by reference in this registration statement. We are hereby registering an additional 2,213,554 shares of our common stock, par value \$0.001 per share, issuable under our 2004 Plan.

INCORPORATION BY REFERENCE

This registration statement incorporates by reference the documents set forth below that we have previously filed with the Securities and Exchange Commission:

- Registration Statement on Form S-8 filed June 3, 2004 (File No. 333-116127);
- Annual Report on Form 10-K for the year ended December 31, 2007, filed with the Securities and Exchange Commission on March 31, 2008;
- Current Reports on Form 8-K, filed on March 20, 2008, March 28, 2008 (with respect to Items 1.01, 3.02, 8.01, and 9.01) and March 28, 2008 (with respect to Item 8.01 and exhibit 99.2 thereto, but not with respect to Item 2.02 or exhibit 99.1 thereto); and
- The description of our common stock contained in our Registration Statement on Form 8-A, filed with the Securities and Exchange Commission on April 12, 2004.

We are also incorporating by reference all other reports that we file with the Securities and Exchange Commission pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, after the date of this Registration Statement and until we file a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold.

Item 5. Interests of Named Experts and Counsel.

The validity of the common stock being offered by this prospectus will be passed upon for us by Latham & Watkins, LLP, Menlo Park, California. As of the date of this registration statement, Latham & Watkins LLP and certain attorneys in the Firm who have rendered, and will continue to render, legal services to the Company, own shares of our common stock and warrants exercisable for shares of our common stock representing in the aggregate less than one percent of the shares of our common stock outstanding immediately prior to the filing of this registration statement.

Item 8. Exhibits.

**Exhibit
Number**

- | | |
|--------------------|--|
| 4.1 ⁽¹⁾ | Corcept Therapeutics Incorporated 2004 Equity Incentive Plan |
| 5.1 | Opinion of Latham & Watkins, LLP |
| 23.1 | Consent of Latham & Watkins, LLP (included in Exhibit 5.1). |
| 23.2 | Consent of Independent Registered Public Accounting Firm. |
| 24.1 | Powers of Attorney (see signature page). |

⁽¹⁾ Incorporated by reference to the Registrant's Registration Statement on Form S-1 (Registration No. 333-112676) initially filed by the registrant with the SEC on February 10, 2004.

Exhibit Index

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- 4.1⁽¹⁾ Corcept Therapeutics Incorporated 2004 Equity Incentive Plan
- 5.1 Opinion of Latham & Watkins, LLP
- 23.1 Consent of Latham & Watkins, LLP (included in Exhibit 5.1).
- 23.2 Consent of Independent Registered Public Accounting Firm.
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LATHAM & WATKINS^{LLP}

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Milan	Singapore
Moscow	Tokyo
Munich	Washington, D.C.

April 11, 2008

Corcept Therapeutics Incorporated
 149 Commonwealth Drive
 Menlo Park, CA 94025

Ladies and Gentlemen:

Re: Registration Statement on Form S-8.

We have acted as special counsel to Corcept Therapeutics Incorporated, a Delaware corporation (the “**Company**”), in connection with the proposed issuance of up to 2,213,554 shares of common stock, \$0.001 par value per share (the “**Shares**”), issuable under the Company’s 2004 Equity Incentive Plan (the “**Plan**”), pursuant to a registration statement on Form S-8 under the Securities Act of 1933, as amended (the “**Act**”), filed with the Securities and Exchange Commission (the “**Commission**”) on or about April 11, 2008, (the “**Registration Statement**”). This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement other than as to the validity of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon the foregoing and upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters.

We are opining herein only as to the General Corporation Law of the State of Delaware, and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the terms (including the exercise price and exercise period) and form of the option or options pursuant to which the Shares will be issued are determined by resolution of the Company’s Board of Directors, or a duly authorized committee thereof, in accordance with the

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Plan, when the person or persons entitled to receive Shares and the number of Shares to be issued to such person or persons pursuant to the options or stock awards granted under the Plan are determined by resolution of the Company's Board of Directors, or a duly authorized committee thereof, and upon execution, issuance and delivery of certificates representing the Shares (and notation of such issuance in the stock transfer records of the Company) and receipt of payment for such Shares in the manner contemplated by the Plan in an amount in cash or other legal consideration of not less than the aggregate par value thereof, and assuming the Company completes all other actions and proceedings required on its part to be taken prior to the issuance and delivery of the Shares pursuant to the terms of the Plan, the Shares will be duly authorized by all necessary corporate action of the Company, the Shares will be validly issued, and the Shares will be fully paid and nonassessable.

We bring your attention to the fact that Latham & Watkins LLP and certain attorneys in this Firm who have rendered, and will continue to render, legal services to the Company, own Shares and warrants exercisable for Shares representing in the aggregate less than one percent of the Shares outstanding immediately prior to the filing of the Registration Statement

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of federal securities laws. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2004 Equity Incentive Plan of Corcept Therapeutics Incorporated (a development stage company) of our report dated March 28, 2008, with respect to the financial statements of Corcept Therapeutics Incorporated (a development stage company) for the year ended December 31, 2007 included in its Annual Report (Form 10-K) for the year ended December 31, 2007, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Palo Alto, California
April 10, 2008