



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2017

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

**Re: Corcept Therapeutics Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 6, 2017**  
**File No. 000-50679**

Dear Dr. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Alan C. Mendelson - Latham & Watkins LLP