

November 16, 2021

Atabak Mokari
Chief Financial Officer
Corcept Therapeutics Inc.
149 Commonwealth Drive
Menlo Park , CA 94025

Therapeutics Inc.

Fiscal Year Ended December 31, 2020
2021

Re: Corcept

Form 10-K for the
Filed February 23,
File No. 000-50679

Dear Mr. Mokari:

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