



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

DIVISION OF  
CORPORATION FINANCE

August 24, 2010

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

**Re: Corcept Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 26, 2010**  
**File No. 0-50679**

Dear Mr. Belanoff:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief