



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2021

Atabak Mokari  
Chief Financial 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, 2020**  
**Filed February 23, 2021**  
**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