



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2020

Laura Clague  
Chief Financial Officer  
Retrophin, Inc.  
3721 Valley Centre Drive, Suite 200  
San Diego, CA 92130

**Re: Retrophin, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 24, 2020**  
**File No. 001-36257**

Dear Ms. Clague:

We have completed our review of your filings. 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