



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2021

Matthew Abernethy  
Chief Financial Officer  
NEUROCRINE BIOSCIENCES INC  
12780 El Camino Real  
San Diego, CA 92130

**Re: NEUROCRINE BIOSCIENCES INC**  
**10-K filed February 5, 2021**  
**Form 8-K filed August 3, 2021**  
**Form 8-K filed February 4, 2021**

Dear Mr. Abernethy:

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