

September 29, 2020

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

Fiscal Year Ended December 31, 2019  
2020

Re: Retrophin, Inc.  
Form 10-K for the  
Filed February 24,  
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