

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