

CORRESP 1 filename1.htm

**VIA EDGAR**

Mr. Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Division of Corporate Finance  
U.S. Securities and Exchange Commission  
Washington, D.C. 20549-7010

October 21, 2011

**Re: Durect Corporation**  
**Form 10-K for the Year Ended December 31, 2010**  
**Filed March 3, 2011**  
**Form 10-Q for the Quarterly Period Ended June 30, 2011**  
**Filed August 5, 2011**  
**File No. 0-31615**

Dear Mr. Rosenberg,

We have received your comment letter dated October 7, 2011, commenting on our response letter dated September 8, 2011, and were asked to provide responses to you within ten business days.

We are requesting an extension of time to provide comprehensive and detailed responses to the comment letter, as well as to obtain the necessary approvals from our collaboration partners. Thus, we kindly request an extension to file our response until November 7, 2011.

We appreciate your consideration of this extension for the above mentioned reasons and request that you confirm accordingly. If you have any questions or require additional information, please contact Stephen B. Thau, Esq. of Morrison & Foerster LLP, outside counsel for the Company, at (650) 813-5640.

Sincerely,

/s/ Matthew J. Hogan

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Matthew J. Hogan  
Chief Financial Officer and Principal Accounting Officer  
DURECT Corporation