



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 19, 2017

VIA E-mail

Mark Pruzanski, M.D.  
President and Chief Executive Officer  
Intercept Pharmaceuticals, Inc.  
450 West 15<sup>th</sup> Street, Suite 505  
New York, NY 10011

**Re: Intercept Pharmaceuticals, Inc.**  
**Form 10-Q for the Quarterly Period Ended September 30, 2016**  
**Filed November 9, 2016**  
**File No. 001-35668**

Dear Dr. Pruzanski:

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,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance