



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

DIVISION OF  
CORPORATION FINANCE

September 27, 2010

Paul A. Friedman, M.D.  
Chief Executive Officer  
Incyte Corporation  
Experimental Station  
Route 141 & Henry Clay Road  
Building E336  
Wilmington, DE 19880

**Re: Incyte Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 5, 2010**  
**Schedule 14A**  
**Filed April 9, 2010**  
**File No. 001-12400**

Dear Dr. Friedman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director