



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

DIVISION OF  
CORPORATION FINANCE

April 13, 2020

Christiana Stamoulis  
Chief Financial Officer  
Incyte Corp  
1801 Augustine Cut-Off  
Wilmington, DE 19803

**Re: Incyte Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 13, 2020**  
**File No. 001-12400**

Dear Ms. Stamoulis:

We have completed our review of your filing. 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 Trade & Services