

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

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