

**INCYTE CORPORATION**  
Experimental Station, Route 141 & Henry Clay Road  
Building E336, Wilmington, DE 19880  
(302) 498-6700  
Telecopier: (302) 425-2707

December 6, 2012

**VIA EDGAR**

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Incyte Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2011**  
**Filed February 22, 2012**  
**Form 10-Q for the Quarterly Period Ended September 30, 2012**  
**Filed November 1, 2012**  
**File Number: 001-12400**

Dear Mr. Rosenberg:

We acknowledge receipt of your comment letter dated November 20, 2012 in respect of the above referenced filings of Incyte Corporation (the "Company"). This letter is submitted in furtherance of the telephone conversation today between our outside counsel at Pillsbury Winthrop Shaw Pittman LLP and your colleague Ibolya Ignat regarding the timing of our response to comments and to confirm that the Company intends to respond to the Staff's comments on or before December 19, 2012.

Questions or comments regarding any matters with respect to the foregoing may be directed to the undersigned at (302) 498-6700 or our outside counsel, Stanton D. Wong of Pillsbury Winthrop Shaw Pittman LLP, at (415) 983-1790.

Sincerely yours,

/s/ David C. Hastings

David C. Hastings  
Executive Vice President and  
Chief Financial Officer

cc: Eric H. Siegel, Incyte Corporation  
Stanton D. Wong, Pillsbury Winthrop Shaw Pittman LLP

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