



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