

March 29, 2019

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

Re: Incyte Corporation
Form 10-K for Fiscal Year Ended December 31, 2018
Filed February 14, 2019
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 15, 2018
File No. 001-12400

Dear Ms. Stamoulis:

We have completed our review of your filings. 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.

Corporation Finance
Apparel and

Sincerely,
Division of
Office of Beverages,
Mining