Via Facsimile and U.S. Mail Mail Stop 6010

July 15, 2008

David C. Hastings Chief Financial 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, 2007

Filed March 6, 2008 File Number: 001-12400

Dear Mr. Hastings:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief