

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 25, 2006

Joshua S. Boger  
Chief Executive Officer  
Vertex Pharmaceuticals Incorporated  
130 Waverly Street  
Cambridge, Massachusetts 02139-4242

**Re: Vertex Pharmaceuticals Incorporated  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 000-19319**

Dear Mr. Boger:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief