

May 7, 2025

Charles Wagner  
Executive Vice President and Chief Financial Officer  
Vertex Pharmaceuticals, Inc.  
50 Northern Avenue  
Boston, MA 02210

Re: Vertex Pharmaceuticals, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2024  
File No. 0-19319

Dear Charles Wagner:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation

Office of Life Sciences

Finance