



VERTEX PHARMACEUTICALS INCORPORATED  
130 WAVERLY STREET • CAMBRIDGE, MA 02139-4242  
TEL. 617.444.6100 • FAX 617.444-6483  
<http://www.vrtx.com>

---

September 20, 2007

Delivered by EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 6010  
Washington, DC 20549  
Attn: Tim Buchmiller, Senior Attorney

**Re: Vertex Pharmaceuticals Incorporated  
Definitive Proxy Statement  
Filed April 12, 2007  
File No. 000-19319**

---

Ladies and Gentlemen:

This letter relates to (i) comments from the staff of the Securities and Exchange Commission (the "Commission") to Vertex Pharmaceuticals Incorporated (the "Company") set forth in the staff's letter to Dr. Joshua Boger, dated August 21, 2007 (the "Comment Letter"), regarding the Company's Definitive Proxy Statement, which was filed with the Commission on April 12, 2007, and (ii) a conversation between a representative of the Company's legal department and a representative of the staff of the Commission, which occurred on September 12, 2007. During such conversation, the staff of Commission (i) requested that the Company file this letter with the Commission on or before September 21, 2007 and (ii) confirmed that the Company's proposed schedule for responding to the Comment Letter, as set forth in this letter, was acceptable to the Commission.

The Company hereby confirms:

- 1) That the Company has received the Comment Letter.
- 2) That the Company is in the process of drafting its response to the Comment Letter.
- 3) That the Company desires to discuss its response to the Comment Letter at the regularly scheduled October 17, 2007 meeting of the Company's Management Development and Compensation Committee.
- 4) That the Company will file its response to the Comment Letter via EDGAR on or before October 23, 2007.

---

Please contact me at 617-444-6417 in the event that you have any questions or concerns with respect to this matter. In the event that I am not available, please contact my colleague, Valerie Andrews, at 617-444-6227.

Very truly yours,

/s/ Kenneth S. Boger

Kenneth S. Boger  
Senior Vice President and General Counsel