

October 4, 2022

Reshma Kewalramani
Chief Executive Officer and President
Vertex Pharmaceuticals Incorporated
50 Northern Avenue
Boston, Massachusetts 02210

Pharmaceuticals Incorporated

Statement on Schedule 14A

Re: Vertex

Definitive Proxy

Filed April 7, 2022

File No. 000-19319

Dear Reshma Kewalramani:

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 Finance

Disclosure Review Program