



VERTEX PHARMACEUTICALS INCORPORATED
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July 11, 2016

Delivered via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 First Street, N.E.
Mail Stop 4720
Washington, DC 20549

Attn: Jim B. Rosenberg, Senior Assistant Chief Accountant

**Re: Vertex Pharmaceuticals Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed February 16, 2016
File No. 000-19319**

Ladies and Gentlemen:

The purpose of this letter is to confirm receipt of comments from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") to Vertex Pharmaceuticals Incorporated (the "Company") set forth in the Staff's letter to Jeffrey M. Leiden, dated June 30, 2016 (the "Comment Letter"), regarding the Company's Form 10-K for the fiscal year ended December 31, 2015.

Based on the Company's conversation with Ms. Bonnie Baynes, Staff Accountant for the Commission, with your permission the Company hereby agrees to submit its response to the Comment Letter no later than August 12, 2016. The Company plans to use this extra time to more thoroughly address the Staff's comments.

Please contact me at (617) 961-7018 if you have any questions or concerns with respect to this matter.

Very truly yours,

/s/ Michael J. LaCascia

Michael J. LaCascia
Senior Vice President and General Counsel