

Mail Stop 4720

April 15, 2010

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

**Re: Vertex Pharmaceuticals Incorporated
Form 10-K for the Period Ended December 31, 2008
Definitive Proxy Statement on Schedule 14A filed April 8, 2009
Response filed March 31, 2010
File No. 000-19319**

Dear Mr. Boger:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director