Mail Stop 6010 Via Facsimile and U.S. Mail

November 17, 2006

Mr. Jean-Pierre Sommadossi Chairman and Chief Executive Officer Idenix Pharmaceuticals, Inc. 60 Hampshire Street Cambridge, Massachusetts 02139

Re: Idenix Pharmaceuticals, Inc. Form 10-K for Fiscal Year Ended December 31, 2005 Filed on March 16, 2006 File No. 000-49839

Dear Mr. Sommadossi:

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

Sincerely,

Kevin Woody Accounting Branch Chief