Mail Stop 6010 Via Facsimile and U.S. Mail

January 18, 2008

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, 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,

Carlton E. Tartar Branch Chief