



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 17, 2017

VIA E-mail

Dr. Jeffrey M. Leiden, M.D., Ph.D.  
Chairman of the Board, President and Chief Executive Officer  
Vertex Pharmaceuticals Incorporated  
50 Northern Avenue,  
Boston, Massachusetts 02210

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

Dear Dr. Leiden:

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,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance