

Via Facsimile and U.S. Mail
Mail Stop 6010

January 31, 2008

Mr. Michel de Rosen
President, Chief Executive Officer
ViroPharma, Incorporated
397 Engleview Boulevard
Exton, Pennsylvania, 19341

Re: ViroPharma, Incorporated
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
Form 10-Q for the Period Ended September 30, 2007
Filed October 31, 2007
File No. 000-21699

Dear Mr. de Rosen:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief