



VERTEX PHARMACEUTICALS INCORPORATED  
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TEL. 617-341-6100 • <http://www.vrtx.com>

October 17, 2016

Delivered via EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 First Street, N.E.  
Mail Stop 4720  
Washington, DC 20549

**Attn:** Sharon M. Blume, Accounting Branch Chief,  
Office of Healthcare and Insurance

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

Ladies and Gentlemen:

The purpose of this letter is to confirm receipt of comments from the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) to Vertex Pharmaceuticals Incorporated (the “Company”) set forth in the Staff’s letter to Jeffrey M. Leiden, dated September 30, 2016 (the “Comment Letter”), regarding the Company’s Form 10-K for the fiscal year ended December 31, 2015.

Based on the Company’s conversation with Ms. Bonnie Baynes, Staff Accountant for the Commission, with your permission the Company hereby agrees to submit its response to the Comment Letter no later than October 19, 2016. The Company plans to use this extra time to more thoroughly address the Staff’s comments.

Please contact me at (617) 961-7018 if you have any questions or concerns with respect to this matter.

Very truly yours,

/s/ Michael J. LaCascia

Michael J. LaCascia  
Senior Vice President and General Counsel