

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 17, 2008

Marsha H. Fanucci  
Senior Vice President and  
Chief Financial Officer  
Millennium Pharmaceuticals, Inc.  
40 Landsdowne Street  
Cambridge, MA 02139

**Re: Millennium Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File Number: 000-28494**

Dear Ms. Fanucci,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief