

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 19, 2008

Ms. Mary Kay Fenton  
Chief Financial Officer  
Achillion Pharmaceuticals, Inc.  
300 George Street  
New Haven, CT 06511

**Re: Achillion Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed on March 29, 2007**  
**File No. 1-33095**

**Dear Ms. Fenton:**

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

Sincerely,

Joel Parker  
Accounting Branch Chief