

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