

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 11, 2009

Kurt Leutzinger  
Chief Financial Officer  
Pharmasset, Inc.  
303-A College Road East  
Princeton, NJ 08540

**Re: Pharmasset, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2008  
Schedule 14A filed January 23, 2009  
File No. 1-33428**

Dear Mr. Leutzinger:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief