



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 26, 2020

Via E-mail

Charles F. Wagner, Jr.  
Executive Vice President, Chief Financial Officer  
Vertex Pharmaceuticals Inc.  
50 Northern Avenue  
Boston, Massachusetts 02210

**Re: Vertex Pharmaceuticals Inc.**  
**Form 10-Q for the quarterly period ended September 30, 2019**  
**Exhibit No. 2.1 - Agreement and Plan of Merger, dated as of August 30, 2019, by**  
**and among Vertex Pharmaceuticals Incorporated, Vertex Disc Inc., Semma**  
**Therapeutics, Inc., and Shareholder Representative Services LLC, solely in its**  
**capacity as agent for the Equityholders**  
**Filed October 31, 2019**  
**File No. 000-19319**

Dear Mr. Wagner:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance