

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 31, 2008

Mr. Michel de Rosen  
President, Chief Executive Officer  
ViroPharma, Incorporated  
397 Engleview Boulevard  
Exton, Pennsylvania, 19341

**Re: ViroPharma, Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Form 10-Q for the Period Ended September 30, 2007**  
**Filed October 31, 2007**  
**File No. 000-21699**

Dear Mr. de Rosen:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief