



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2019

Joseph Truitt  
President and Chief Executive Officer  
Achillion Pharmaceuticals, Inc.  
1777 Sentry Parkway West, Building 14, Suite 200  
Blue Bell, PA 19422

**Re: Achillion Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 5, 2019**  
**File No. 001-33095**

Dear Mr. Truitt:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Katherine D. Ashley - Skadden, Arps, Slate, Meagher & Flom LLP