



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2023

Dr. Mihael Polymeropoulos  
President and Chief Executive Officer  
Vanda Pharmaceuticals Inc.  
2200 Pennsylvania Avenue NW, Suite 300E  
Washington, DC 20037

**Re: Vanda Pharmaceuticals Inc.**  
**Registration Statement on Form S-3**  
**Filed February 9, 2023**  
**File No. 333-269654**

Dear Dr. Mihael Polymeropoulos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Gregg A. Griner, Esq.