

February 16, 2023

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

Pharmaceuticals Inc.  
Statement on Form S-3  
2023

Re: Vanda  
Registration  
Filed February 9,  
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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Gregg A. Griner, Esq.