



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2022

Lori Lipcaman  
Chief Financial Officer  
Vishay Intertechnology, Inc.  
63 Lancaster Avenue  
Malvern, Pennsylvania 19355-2143

**Re: Vishay Intertechnology, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed February 23, 2022**  
**File No. 001-07416**

Dear Ms. Lipcaman:

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 Manufacturing