



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

Mail Stop 3628

October 9, 2008

**Via Facsimile and U.S. Mail**

Timothy Bixler, Esq.  
Vice President, General Counsel and Secretary  
International Rectifier Corporation  
233 Kansas Street  
El Segundo, CA 90245

**Re: International Rectifier Corporation  
Amendments No. 1 through 10 to Schedule 14D-9  
Filed September 30 and October 2, 3, 6 through 9, 2008  
Schedule 14D-9  
Filed September 30, 2008  
File No. 005-31896**

Dear Mr. Bixler:

We have limited our review of the filings to those issues we have addressed in our comments. Where indicated, we think you should revise the document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in the compliance with the applicable disclosure requirements and to enhance the overall disclosure in the filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Schedule 14D-9**

**Item 4. The Solicitation or Recommendation, page 9**

**Reasons for the Recommendation, page 16**

1. We note your disclosure in the first paragraph that the board considered a "number of factors" in reaching its recommendation. Item 4 of Schedule 14D-9

and the corresponding Item 1012(b) of Regulation M-A, however, require that actual reasons be cited to explain why an unfavorable recommendation is being made. Please revise this section to clarify which of the enumerated factors are in fact reasons in support of the Board's decision to recommend that the security holders reject the offer made by Vishay.

Additional Information, page 21

Forward-Looking Statements, page 22

2. Please revise to omit the reference to the Private Securities Litigation Reform Act of 1995 since the safe harbor is not available for statements made in connection with a tender offer. Refer to Section 21E(b)(2)(C) of the Exchange Act. Please also refrain from making further references to the PLSRA or its safe harbor provision in any future press releases or other communications relating to this offer.

\* \* \*

As appropriate, please amend your filings in response to these comments. You may wish to provide us with marked copies of the amended filing to expedite our review. Please furnish a cover letter with your amended filings that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amended filings and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all material information to investors. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please direct any questions to me at (202) 551-3411 or, in my absence, to Nicholas Panos, Senior Special Counsel, at (202) 551-3266. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Peggy Kim  
Special Counsel  
Office of Mergers & Acquisitions

cc: Arthur Fleischer, Esq.  
Peter Golden, Esq.  
Philip Richter, Esq.  
Fried, Frank, Harris, Shriver & Jacobson LLP