



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

Mail Stop 3030

November 18, 2009

Via U.S. Mail

Mr. James A. Simms  
Chief Financial Officer  
Vicor Corporation  
25 Frontage Road,  
Andover, MA 01810

**Re: Vicor Corporation**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 000-18277**

Dear Mr. Simms:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief