



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

August 31, 2017

Via E-mail

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

**Re: Vicor Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 7, 2017**  
**File No. 000-18277**

Dear Mr. Simms:

We have completed our review of your filings. 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,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery