



DIVISION OF  
CORPORATION FINANCE

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

November 28, 2022

James Schmidt  
Chief Financial Officer, Corporate Secretary and Treasurer  
VICOR CORP  
25 Frontage Road  
Andover, MA 01810

**Re: VICOR CORP**  
**Form 10-K for the Year Ended December 31, 2021**  
**File No. 000-18277**

Dear James Schmidt:

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,

Division of Corporation Finance  
Office of Manufacturing