



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