

Mail Stop 6010

August 4, 2006

Via Facsimile and U.S. Mail

Mark A. Glazer
Chief Financial Officer
Vicor Corporation
25 Frontage Road
Andover, MA 01810

**Re: Vicor Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 14, 2006
File No. 0-18277**

Dear Mr. Glazer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant