

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  
File No. 000-18277

Year Ended December 31, 2021

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