

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934.**

Date of Report: August 09, 2007
(Date of earliest event reported)

Vicor Corporation
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

0-18277
(Commission File
Number)

04-2742817
(IRS Employer
Identification Number)

25 Frontage Road, Andover, Massachusetts
(Address of principal executive offices)

01810
(Zip Code)

(978) 470-2900
(Registrant's telephone number, including area code)

Not Applicable
(Former Name or Former Address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

On August 9, 2007, Vicor Corporation (the "Company") filed with the Securities and Exchange Commission a Form 12b-25 relating to an extension of the time to file its Quarterly Report on Form 10-Q for the quarter ended June 30, 2007. It also issued a press release announcing the need for an extension. In the Form 12b-25 and the press release, the Company said that certain financial information for a related party is not currently available to allow the Company to record appropriate adjustments for the equity method of accounting in order to file the Quarterly Report on Form 10-Q for the quarter ended June 30, 2007.

The full text of that press release is attached as Exhibit 99.1 hereto and incorporated by reference herein. The information furnished under this Item 2.02, including the Exhibit attached hereto, shall not be deemed "filed" for any purpose, including for purposes of Section 18 of the Securities and Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01. Financial Statements and Exhibits

(a) Financial statements:

None

(b) Pro forma financial information:

None

(c) Shell company transactions:

None

(d) Exhibits

99.1 [Press Release of Vicor Corporation dated August 09, 2007](#)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: August 09, 2007

VICOR CORPORATION

By: /s/ Mark A. Glazer
Mark A. Glazer
Chief Financial Officer

Exhibit Index

Exhibit No.

99.1

Description

Press Release of Vicor Corporation dated August 09, 2007

Vicor Corporation Announces Delay in Filing Form 10-Q

ANDOVER, MA -- 08/09/2007 -- Vicor Corporation (NASDAQ: VICR) today announced that it will require an extension of time to file its Quarterly Report on Form 10-Q for the quarter ended June 30, 2007.

As noted in the Company's preliminary financial news brief dated July 30, 2007 and updated August 9, 2007, the Company's financial results for the second quarter ended June 30, 2007 are considered preliminary and subject to change based upon the final accounting for investments made by the Company in a related party entity. During Q2 2007, the Company made an additional investment of \$1 million in the related party and agreed to a further investment of \$1 million if certain conditions are met. The additional investment made in Q2 2007 requires the Company to account for the investment in the related party under the equity method of accounting and to retroactively restate its previously issued consolidated financial statements to reflect the equity method of accounting in prior periods. Certain financial information for the years ended December 31, 2003, 2004, 2005 and 2006 for the related party is not currently available to allow the Company to record the appropriate adjustments for the equity method of accounting in order to file the Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 timely. In addition, the Company is performing additional valuation analyses to determine if any further adjustment in its investment is required due to other than temporary declines in value.

For more information on Vicor and its products, please visit the Company's website at www.vicorpower.com.

This press release contains certain forward-looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. Forward-looking statements involve risks and uncertainties that could cause actual events or results to differ materially from those projected or anticipated. These risks and uncertainties include the preliminary nature of the financial information contained in the press release, statements relating to the status of the preparation of financial statements, the impact of any additional write-downs in the value of assets, the effects of equity accounting with respect to certain affiliates, as well as those risks and uncertainties identified in the Company's Annual Report on Form 10-K. The risk factors contained in the Annual Report on Form 10-K may not be exhaustive. Therefore, the information contained in that Form 10-K should be read together with other reports and documents that the Company files with the SEC from time to time, which may supplement, modify, supersede or update those risk factors.

Vicor Corporation designs, develops, manufactures and markets modular power components and complete power systems based upon a portfolio of patented technologies. Headquartered in Andover, Massachusetts, Vicor sells its products primarily to the communications, information technology, industrial control and military electronics markets.

For further information contact:

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