



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

February 26, 2008

Mr. Richard N. Grubb  
Chief Financial Officer  
Vishay Intertechnology, Inc.  
63 Lancaster Avenue  
Malvern, Pa 19355-2143

**RE: Vishay Intertechnology, Inc.  
Form 10-K for the year ended December 31, 2006  
File No. 1-07416**

Dear Mr. Grubb:

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  
Branch Chief