
FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) October 5, 2001

VISHAY INTERTECHNOLOGY, INC.
(Exact Name of Registrant as Specified in Charter)

Commission File Number 1-7416

Delaware
(State or other Jurisdiction of
Incorporation or Organization)

38-1686453
(I.R.S. Employer
Identification Number)

63 Lincoln Highway, Malvern, PA 19355-2120
(Address of Principal Executive Offices)
(Zip Code)

(610) 644-1300
(Registrant's telephone number, including area code)

Item 5. Other Events.

Filed herewith are copies of:

- (a) Form of Opinion of Kramer Levin Naftalis & Frankel LLP as to certain federal income tax consequences relating to the proposed merger of a subsidiary of Vishay Intertechnology, Inc. ("Vishay") with and into General Semiconductor, Inc. ("General Semiconductor"), as described in the joint proxy statement/prospectus dated October 2, 2001 included in the Registration Statement on Form S-4, as amended, filed by Vishay (Registration No. 333-69004).
- (b) Form of Opinion of Fried, Frank, Harris, Shriver & Jacobson as to certain federal income tax consequences relating to the proposed merger of a subsidiary of Vishay with and into General Semiconductor, as described in the joint proxy statement/prospectus dated October 2, 2001 included in the Registration Statement on Form S-4, as amended, filed by Vishay (Registration No. 333-69004).

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

- (a) Financial Statements of Businesses Acquired:

Not applicable.

- (b) Pro Forma Financial Information:

Not applicable.

- (c) Exhibits:

The following exhibits are incorporated by reference into the Registration Statement on Form S-4 (Registration No. 333-69004) as exhibits 8.3 and 8.4 to such Registration Statement:

- 99.1 Exhibit 8.3 - Form of Opinion of Kramer Levin Naftalis & Frankel LLP as to certain federal income tax consequences
- 99.2 Exhibit 8.4 - Form of Opinion of Fried, Frank, Harris, Shriver & Jacobson as to certain federal income tax consequences

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.

Date: October 5, 2001

VISHAY INTERTECHNOLOGY, INC.

/s/ Robert A. Freece

Robert A. Freece
Senior Vice President

VISHAY INTERTECHNOLOGY, INC.

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EXHIBIT INDEX

Exhibit No. -----	Description -----
99.1	Exhibit 8.3 - Form of Opinion of Kramer Levin Naftalis & Frankel LLP as to certain federal income tax consequences
99.2	Exhibit 8.4 - Form of Opinion of Fried, Frank, Harris, Shriver & Jacobson as to certain federal income tax consequences

Exhibit 8.3 to the Registration Statement on Form S-4
(Registration No. 333-69004)

[Form of Tax Opinion]

[Kramer Levin Naftalis & Frankel LLP Letterhead]

Vishay Intertechnology, Inc.
63 Lincoln Highway
Malvern, Pennsylvania 19355-2120

[Month] [Day], 2001

Ladies and Gentlemen:

We have acted as tax counsel to Vishay Intertechnology, Inc. ("Parent"), a Delaware corporation, in connection with the proposed merger (the "Merger") of Vishay Acquisition Corp. ("Merger Sub"), a Delaware corporation and a wholly-owned subsidiary of Parent, with and into General Semiconductor, Inc. ("Company"), a Delaware corporation, with Company surviving the Merger. The Merger will be consummated pursuant to the Agreement and Plan of Merger, dated as of July 31, 2001, by and among Parent, Merger Sub, and Company (the "Merger Agreement"). All capitalized terms, unless otherwise defined, have the meanings assigned to them in the Merger Agreement.

Pursuant to Section 6.02(e) of the Merger Agreement, you have requested that we render the opinion set forth below. For purposes of this opinion, we have reviewed and relied upon (i) the Merger Agreement, (ii) the Registration Statement of Parent on Form S-4 filed in connection with the Merger (the "Registration Statement"), (iii) the Joint Proxy Statement/Prospectus of Parent and Company with respect to the Merger (the "Proxy Statement/Prospectus"), and (iv) such other documents, records, and instruments as we have deemed necessary or appropriate in order to enable us to render our opinion. In addition, in rendering our opinion we have relied upon certain written statements and representations made to us by Parent, Merger Sub and Company ("Certified Representations") dated the date hereof, which we have neither investigated nor verified. We have assumed, with your consent, that all documents reviewed by us are originals or photocopies that faithfully reproduce the originals thereof and that all such documents have been or will be duly executed to the extent required. In addition, we have relied upon certain statements, representations and covenants contained in the Merger Agreement, which we have neither investigated nor verified. We have assumed that all such statements and representations are true, correct, complete and not breached, and that no actions that are inconsistent with such statements and representations will be taken. We have also assumed that all representations made in the Certified Representations "to the best knowledge of" any persons will be true, correct, and complete as if made without such qualification.

In addition, we have assumed that (i) the Merger, if consummated, will qualify as a statutory merger under the laws of the State of Delaware; (ii) each of Parent, Merger Sub and Company will comply with all reporting obligations with respect to the Merger required under the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury regulations promulgated thereunder (the "Regulations"); and (iii) the documents and instruments referred to in the Merger Agreement are valid and binding in accordance with their terms. Any inaccuracy in, or breach of, any of the aforementioned statements, representations, and assumptions could adversely affect our opinion. No ruling has been (or will be) sought from the Internal Revenue Service (the "Service") by Company, Parent, Merger Sub or, we understand, any other party as to the United States federal income tax consequences of any aspect of the Merger. The opinion expressed herein is not binding on the Service or any court, and there can be no assurance that the Service or a court of competent jurisdiction will agree with such opinion.

In rendering our opinion, we have considered applicable provisions of the Code, the Regulations, pertinent judicial authorities, rulings of the Service and such other authorities as we considered relevant. It should be noted that such laws, Code, Regulations, judicial decisions and administrative interpretations are subject to change at any time and, in some circumstances, with retroactive effect. A material change in any of the authorities upon which our opinion is based could adversely affect our opinion.

Based upon and subject to the foregoing as well as the limitations set forth below, it is our opinion, under presently applicable United States federal income tax law, that the Merger constitutes a reorganization within the meaning of Section 368(a) of the Code.

No opinion is expressed as to any matter not specifically addressed above. Also, no opinion is expressed as to the tax consequences of the Merger under any state, local or non-U.S. tax law. Furthermore, our opinion is based on current United States federal income tax law and administrative interpretations, and we do not undertake to advise you as to any changes after the date hereof in federal income tax law or administrative interpretations that may affect our opinion unless we are specifically asked to do so.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. The giving of this consent, however, does not constitute an admission that we are "experts" within the meaning of Section 11 of the Securities Act of 1933, as amended, or within the category of persons whose consent is required by Section 7 of such Act.

This opinion is being delivered to you as contemplated by the terms of the Merger Agreement and, except as set forth above, may not be circulated, quoted or otherwise referred to for any other purpose without our written consent.

Very truly yours,

Kramer Levin Naftalis & Frankel LLP

Exhibit 8.4 to the Registration Statement on Form S-4
(Registration No. 333-69004)

[Form of Tax Opinion]

[FRIED, FRANK, HARRIS, SHRIVER & JACOBSON LETTERHEAD]

[Month] [Day], 2001

General Semiconductor, Inc.
10 Melville Park Road
Melville, New York 11747-3113

Re: U.S. Federal Income Tax Opinion

Ladies and Gentlemen:

We have acted as special counsel to General Semiconductor, Inc. ("Company"), a Delaware corporation, in connection with the proposed merger (the "Merger") of Vishay Acquisition Corp. ("Merger Sub"), a Delaware corporation and a wholly-owned subsidiary of Vishay Intertechnology, Inc. ("Parent"), a Delaware corporation, with and into Company, with Company surviving the Merger. The Merger will be consummated pursuant to the Agreement and Plan of Merger, dated as of July 31, 2001, by and among Parent, Merger Sub, and Company (the "Merger Agreement"). For purposes of this opinion, capitalized terms used and not otherwise defined herein shall have the meanings ascribed thereto in the Merger Agreement.

Pursuant to Section 6.03(e) of the Merger Agreement, you have requested that we render the opinion set forth below. In reaching the opinion expressed below, we have reviewed and relied on (i) the Merger Agreement, (ii) the Registration Statement of Parent on Form S-4 filed in connection with the Merger (the "Registration Statement"), (iii) the Joint Proxy Statement/Prospectus of Parent and Company, dated [month] [day], 2001, with respect to the Merger (the "Joint Proxy Statement/Prospectus"), (iv) representations made by Parent, Merger Sub, and Company contained, respectively, in the certificates of the officers of Parent, Merger Sub, and Company dated the date hereof (the "Officer's Certificates"), and (v) such other documents, information and materials as we have deemed necessary or appropriate. In reviewing these documents, we have assumed the authenticity of original documents, the accuracy of copies, the genuineness of signatures, and the legal capacity of signatories.

In addition, we have assumed that (i) all parties to the Merger Agreement and to any other documents reviewed by us, have acted, and will act, in accordance with the terms of the Merger Agreement and such other documents, and (ii) the Merger will be consummated at the Effective Time pursuant to the terms and conditions set forth in the Merger Agreement without the waiver or modification of any such terms and conditions. Furthermore, we have assumed, without independent investigation or verification, that (i) all representations contained in the Merger Agreement, as well as those representations contained in the Officer's Certificates are true, accurate and complete in all respects at the Effective Time; and (ii) any representations in the Officer's Certificates "to the best knowledge of" or similarly qualified are true, accurate and complete in all respects at the Effective Time without such qualification.

The opinion expressed herein is based upon current provisions of the Internal Revenue Code of 1986, as amended (the "Code"), currently applicable Treasury regulations, and existing judicial decisions and administrative pronouncements, all of which are subject to change at any time, possibly with retroactive effect. We assume no obligation to modify or supplement this opinion if, after the date hereof, any such provisions, Treasury regulations, decisions or pronouncements change or we become aware of any facts that might change our opinion or for any other reason. If there is any change in the applicable law or regulations, or if there is any new administrative or judicial interpretation of the applicable law or regulations, any or all of the federal income tax consequences described herein may become inapplicable.

This letter addresses only the specific United States federal income tax consequences of the Merger and does not address any other federal, state, local, or foreign income, estate, gift, transfer, sales, use or other tax consequences

that may result from the Merger.

Based upon and subject to the foregoing and to the qualifications and limitations set forth herein, and in reliance upon the representations and assumptions described above, we are of the opinion that the Merger will qualify as a reorganization within the meaning of Section 368(a) of the Code.

The foregoing opinion reflects our legal judgment solely on the issue expressly presented and discussed herein. Our opinion is limited to legal rather than factual matters. This opinion has no official status or binding effect of any kind. Accordingly, we cannot assure you that the Internal Revenue Service or a court having jurisdiction over the issue will agree with this opinion. Moreover, if the Merger is effected on a factual basis different from that contemplated in the Merger Agreement, the Joint Proxy Statement/Prospectus, or the representations contained in the Officer's Certificates, the opinion expressed herein may be inapplicable.

The opinion expressed herein is solely for the benefit of Company and the holders of outstanding common stock of the Company at the time of the Merger, and may not be relied on in any manner or for any purpose by any other person or entity or otherwise referred to in any document without our prior express written consent. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

FRIED, FRANK, HARRIS, SHRIVER & JACOBSON