

April 11, 2022

Lori Lipcaman
Chief Financial Officer
Vishay Intertechnology, Inc.
63 Lancaster Avenue
Malvern, Pennsylvania 19355-2143

Intertechnology, Inc.
Year Ended December 31, 2021
2022

Re: Vishay
Form 10-K for the
Filed February 23,
File No. 001-07416

Dear Ms. Lipcaman:

We have completed our review of your filing. 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