



DIVISION OF
CORPORATION FINANCE

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

September 16, 2010

Dr. Gerald Paul
President and Chief Executive Officer
Vishay Intertechnology, Inc.
63 Lancaster Avenue
Malvern, Pennsylvania 19355-2143

**Re: Vishay Intertechnology, Inc.
Form 10-K for the fiscal year December 31, 2009
Filed February 26, 2010
File No. 1-07416**

Dear Dr. Paul:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Martin James
Acting Assistant Director

cc: Marc L. Frohman, Esq.
Senior Vice President, Corporate General
Counsel & Corporate Secretary
(via facsimile)