

December 5, 2007

Mail Stop 6010

*By U.S. Mail and facsimile to (212) 715-8280*

Abbe L. Dienstag, Esq.  
Kramer Levin Naftalis & Frankel LLP  
1177 Avenue of the Americas  
New York, NY 10036-2714

**Re: Vishay Intertechnology, Inc.  
Definitive 14A  
Filed April 16, 2007  
File No. 001-07416**

Dear Mr. Dienstag:

We have reviewed your response letter dated September 20, 2007 and have the following comments. Please respond to our comments by December 19, 2007 or tell us by that time when you will provide us with a response. If the comments requests revised disclosure in future filings, please confirm in writing that you will comply with the comments in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

1. Please have Vishay Intertechnology provide in writing the three bullet point representations set forth at the end of our prior comment letter.

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2. We note your response to our prior comment 6. However, based on the information you have provided in your response, it would appear that the disclosure requested in our prior comment is required. Please see Question 5.02 of the Compliance and Disclosure Interpretations for Item 402 of Regulation S-K found on our website at <http://www.sec.gov>. Please confirm in future filings you will provide this information in your Grants of Plan Based Awards table.

Abbe L. Dienstag, Esq.  
Kramer Levin Naftalis & Frankel LLP  
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Please contact me at (202) 551-3444 with any questions.

Sincerely,

Perry J. Hindin  
Special Counsel