

May 9, 2008

Mail Stop 6010

C. Scott Kulicke
Chairman of the Board and Chief Executive Officer
Kulicke and Soffa Industries, Inc.
1005 Virginia Drive
Fort Washington, Pennsylvania 19034

Re: Kulicke and Soffa Industries, Inc.
Form 10-K for Fiscal Year Ended September 29, 2007
Filed December 11, 2007
File No. 0-00121

Dear Mr. Kulicke:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Tim Buchmiller
Senior Attorney