



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

Mail Stop 3030

April 14, 2009

Mr. Maurice E. Carson  
Senior Vice President and Chief Financial Officer  
Kulicke and Soffa Industries, Inc.  
1005 Virginia Drive  
Fort Washington, PA 19034

RE: **Kulicke and Soffa Industries, Inc.**  
**Form 10-K for the fiscal year ended September 27, 2008**  
**Filed December 11, 2008**  
**File No. 0-00121**

Dear Mr. Carson:

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

Sincerely,

Angela J. Crane  
Accounting Branch Chief