



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2023

Lester Wong  
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 October 1, 2022**  
**Filed November 17, 2022**  
**File No. 000-00121**

Dear Lester Wong:

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