

DIVISION OF
CORPORATION FINANCE

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