



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 6, 2016

Via E-mail

Mr. Mr. Jonathan Chou
Interim Chief Executive Officer
Kulicke and Soffa Industries, Inc.
23A Serangoon North, Avenue 5
#01-01 K&S Corporate Headquarters
Singapore 554369

Re: Kulicke and Soffa Industries, Inc.
Form 10-K for the Fiscal Year Ended October 3, 2015
Filed November 18, 2015
File No. 000-00121

Dear Mr. Chou:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery