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October 15, 2007

Top Hat Plan Exemption
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Statement Pursuant to DOL Regulation §2520.104-23

Dear Sir or Madam:

Enclosed is the statement pursuant to 29 C.F.R. §2520.104-23 with respect to the Non-Qualified Supplemental Retirement Benefit Agreement for M. W. (the "Agreement") established by Kulicke and Soffa Industries, Inc. (EIN: 23-1498399) (the "Company") for the benefit of a member of a select group of its management and highly compensated employees. The Agreement will be provided at the request of the Secretary of Labor, as required by section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Since the enclosed statement was not filed in a timely manner, a 2006 Form 5500 (Annual Return/Report of Employee Benefit Plan) and a penalty of \$750 has been filed under the Delinquent Filer Voluntary Compliance ("DFVC") Program. A copy of the transmittal letter to the DFVC Program is enclosed.

We would appreciate your date-stamping and marking "Received" the enclosed copy of this transmittal letter and then returning it to us, for our records, in the enclosed, stamped, self-addressed envelope.

Sincerely,



Sharon L. Klingelsmith

SLK/cj
Enclosures

CERTIFIED MAIL NO. 7004 2510 0006 9216 9529
RETURN RECEIPT REQUESTED

Established
1849

Law Offices
One Logan Square
18TH and Cherry Streets
Philadelphia, PA
19103-6996
215-988-2700
215-988-2757 fax
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STATEMENT PURSUANT TO DOL REGULATION 2520.104-23

Pursuant to DOL Regulation §2520.104-23, Kulicke and Soffa Industries, Inc. (the "Company") hereby files the following statement with respect to the Non-Qualified Supplemental Retirement Benefit Agreement for M. W. (the "Agreement"), a member of a select group of its management and highly compensated employees.

Name and Address of Employer:

Kulicke and Soffa Industries, Inc.
1005 Virginia Drive
Fort Washington, PA 19034

Employer Identification Number: 23-1498399

Declaration: The Company has established the Non-Qualified Supplemental Retirement Benefit Agreement for M. W. for the purpose of providing deferred compensation or retirement benefits for a member of a select group of management and highly compensated employees.

Statement:

Number of Plans Covered by this Statement: 1
Number of Employees in Each Plan: 1

By: _____

Name (Printed):

Title: Chief Human Resources Officer

Date: August 13, 2007

October 15, 2007

DFVC Program -- DOL
P.O. Box 70933
Charlotte, NC 28272-0933

RE: Non-Qualified Supplemental Retirement Benefit Agreement for M. W.

Dear Sir or Madam:

Enclosed is a signed and dated copy of the 2006 Form 5500 (Annual Return/Report of Employee Benefit Plan) for the Non-Qualified Supplemental Retirement Benefit Agreement for M. W. (the "Agreement") established by Kulicke and Soffa Industries, Inc. (EIN: 23-1498399) (the "Company") for the benefit of a member of a select group of management and highly compensated employees, as described in 29 C.F.R. §2520.104-23(a) ("top hat" plans).

Also enclosed is a check for \$750 as payment of the civil penalty incurred for not filing the statement described in 29 C.F.R. §2520.104-23 in a timely manner. By payment of the \$750 civil penalty, the administrator of the Agreement will avoid assessment of otherwise applicable civil penalties under section 502(c)(2) of the Employee Retirement Income Security Act of 1974, as amended, for the late filing.

As required by 29 C.F.R. Parts 2560 and 2570, the Statement described in 29 C.F.R. §2520.104-23 is being filed at the same time as this filing. A copy of the letter transmitting the Statement to the Department of Labor is enclosed.

If you have any questions regarding the enclosures, please contact the undersigned.

We would appreciate your date-stamping and marking "Received" the enclosed copy of this transmittal letter and then returning it to us in the enclosed stamped, self-addressed envelope.

Sincerely,



Sharon L. Klingelsmith

SLK/cj

Enclosures

CERTIFIED MAIL NO. 7004 2510 0006 9216 9536

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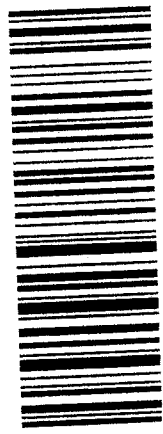
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From SILKLINGELSMITH
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 One Logan Square
 18th & Cherry Streets
 Philadelphia, PA 19103-6996

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

Return Receipt Requested

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