KULICKE & SOFFA INDUSTRIES INC
Form 11-K
June 29, 2011

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

FORM 11-K

(Mark one)

x ANNUAL REPORT PURSUANT TO SECTION 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2010

OR

¨ TRANSITION REPORT PURSUANT TO SECTION 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from __________ to ___________

Commission File Number 000-00121

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

KULICKE AND SOFFA INDUSTRIES, INC. INCENTIVE SAVINGS PLAN
1005 Virginia Drive
Fort Washington, PA 19034

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

Kulicke and Soffa Industries, Inc.
6 Serangoon North, Avenue 5, #03-16, Singapore 554910
(Address of principal executive offices and Zip Code)

KULICKE AND SOFFA INDUSTRIES, INC. INCENTIVE SAVINGS PLAN
Financial Statements and Supplemental Schedule
For the years ended December 31, 2010 and 2009

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Report of Independent Registered Public Accounting Firm

To the Participants and Administrator of
Kulicke and Soffa Industries, Inc. Incentive Savings Plan

We have audited the accompanying statements of net assets available for benefits (modified cash basis) of Kulicke and Soffa Industries, Inc. Incentive Savings Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 2, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2010 and 2009, and the changes in net assets available for benefits for the years then ended, on the basis of accounting described in Note 2.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ Kronick Kalada Berdy & Co., P.C.

Kingston, Pennsylvania
June 29, 2011

Kulicke and Soffa Industries, Inc. Incentive Savings Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2010 and 2009

	2010	2009
Assets:		
Investments, at fair value:		
Mutual funds	$40,746,336	$33,595,978
Common collective trusts	13,084,349	10,634,285
Kulicke and Soffa Industries, Inc. common stock	6,982,941	6,463,791
Self directed brokerage accounts	972,571	670,106
Total investments, fair value	61,786,197	51,364,160
Receivables		
Notes receivable from participants	542,391	668,152
Total investments and receivables	62,328,588	52,032,312
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	78,168	305,267
Net assets available for benefits	$62,406,756	$52,337,579

The accompanying notes are an integral part of these financial statements.

Kulicke and Soffa Industries, Inc. Incentive Savings Plan
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)
For the years ended December 31, 2010 and 2009

	2010	2009
ADDITIONS:		
Investment income:		
Interest and dividends	$942,455	$306,967
Net appreciation on fair value of investments	7,173,284	13,555,687
	8,115,739	13,862,654
Contributions:		
Employee	2,683,669	1,664,335
Employer non-cash (common stock)	1,388,158	869,124
Rollover	736,899	52,868
Qualified non-elective contribution	-	886
	4,808,726	2,587,213
Total additions	12,924,465	16,449,867
DEDUCTIONS:		
Benefit payments	2,829,345	14,541,015
Administrative and other fees	25,943	60,119
Total deductions	2,855,288	14,601,134
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS, PRIOR TO TRANSFER	10,069,177	1,848,733
Transfer from Orthodyne	-	12,510,262
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	10,069,177	14,358,995
Net assets available for benefits:		
Beginning of year	52,337,579	37,978,584
End of year	$62,406,756	$52,337,579

The accompanying notes are an integral part of these financial statements.

Kulicke and Soffa Industries, Inc. Incentive Savings Plan
Notes to Financial Statements (Modified Cash Basis)
December 31, 2010 and 2009

1. DESCRIPTION OF THE PLAN

The following description of the Kulicke and Soffa Industries, Inc. (the "Company") Incentive Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on January 1, 1987 and has been periodically amended with the latest amendment on December 23, 2010. Full-time employees that are at least 18 years old are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

On November 9, 2009, Orthodyne Electronics Corporation ("Orthodyne"), a wholly owned subsidiary of the Company, transferred the net assets of its plan into the Company's Plan. At that time, the transfer increased the net assets available for benefits by $12,510,262.

Contributions

The Plan allows for employee contributions and matching Company contributions in varying percentages. Prior to November 8, 2009 participants could have contributed up to 25% of their compensation, on a before-tax or after-tax basis, subject to Internal Revenue Service ("IRS") limitations. The Plan was amended on November 8, 2009 to allow participants to make before and after tax contributions of up to 85% of their compensation when combined with their before-tax contributions. In addition, participants who have attained the age of 50 before the end of the Plan year are eligible to make "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The November 8, 2009 amendment amended the Company matching contributions. For employees with less than 15 years of service the Company matches contributions 100% of the employee contribution up to 4% of eligible compensation. If the employee has 15 years or more years of vesting service, the Company matches contributions of 100% of the employee contribution up to 6% of eligible compensation. Additionally, prior to November 8, 2009 grandfathered matching contributions of 75% of the employee's salary deferral were made to active participants who have been in service since December 31, 1995.

Historically, the Company's contributions were satisfied by shares of Company common stock, valued at the market price on the date of the matching contribution (level one of the fair value hierarchy, Note 3); however, beginning January 2, 2011, matching contributions to the Plan are made in cash.

Participant Accounts

Each participant's account is credited with the participant's contribution, allocation of the Company's contribution and Plan earnings, if any, and charged with an allocation of Plan losses, if any, and administrative and other fees. Allocations are based upon participant earnings or account balances, as defined. Participants are entitled to their vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings. Vesting in the Company's matching contribution to the participant's account is based upon years of service. Prior to November 9, 2009, participants became 33 1/3% vested after 2 years of service, 66 2/3% vested after 3 years of service, and 100% vested after 4 years of service. Effective November 9, 2009, the Company amended the vesting service to 50% vested after one year of service and 100% vested after 2 years of service. If a participant attains the age of 65, dies, or becomes disabled while actively working for the Company, the participant's account becomes 100% vested.

Payment of Benefits

Upon termination of service, a participant or beneficiary will receive a lump-sum amount equal to the vested value of his or her account. Distributions are subject to the applicable provisions of the Plan agreement.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles ("GAAP"), and is an acceptable method of reporting under Department of Labor Regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and recording investment income on the accrual basis.

Use of Estimates

The preparation of financial statements requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Benefits

Benefits are recorded when paid by the Plan.

Valuation and Description of Investments

Mutual funds and the Company's common stock are stated at fair value based on quoted market prices. The Company also offers Participants two commingled trust funds, the JP Morgan Stable Asset Income Fund and the State Street Global Advisors S&P 500 Index Fund. The commingled trust funds provide investors with access to investments that are pooled under a common investment strategy. Fair value of the common commingled trust funds is determined daily based principally on the quoted market prices of the underlying securities.

The JP Morgan Stable Asset Income Fund is a common commingled trust fund invested primarily in high quality investment contracts called "benefit responsive wraps," issued by AIG (A-), Monumental Ins. Co (AA-), and ING (AA-). The wrap contracts, which are issued by insurance companies and banks provide principal preservation of participant balances and provide stable returns. The fixed income portfolio consists of investment grade fixed income securities, primarily U.S Treasury, agency, corporate, mortgage-backed, asset-backed, and privately placed mortgage debt. The wrap contracts are fully benefit-responsive and are recorded at contract value. A benefit-responsive investment contract is a contract between an insurance company, a bank, a financial institution, or any financially responsible entity, with a plan that provides for a stated return on principal invested over a specified period and that permits withdrawals at contract value for benefit payments, loans, or transfers to other investment options offered to the participant by the plan. Participant withdrawals from the plan are required to be at contract value. The year to date rate of return was 1.96% and 1.92% for the years ended December 31, 2010 and 2009, respectively. The crediting rate of the Fund ranged between 0.32% and 2.90% and 0.34% and 2.50% for the years ended December 31, 2010 and 2009 respectively. Contract value, as reported to the Plan by the fund managers; represent contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuers or otherwise. The crediting interest rate is based on a formula agreed upon the issuers, but may not be less than zero. Such rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuers. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with Participants, is probable.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is a relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statements of Net Assets Available for Plan Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statements of Changes in Net Assets Available for Plan Benefits is prepared on a contract value basis.

The State Street Global Advisors S&P 500 Index Fund is classified as a commingled trust. Common commingled trust funds are stated at fair value and valued daily based principally on the quoted market prices of the underlying securities. The Fund seeks to replicate the returns and characteristics of the S&P 500 Index. To achieve its objective, the fund invests in a portfolio that owns units of one or more portfolios that hold securities of the S&P 500 Index, in the same capitalization weights as they appear in the Index.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the change in the fair value of assets from one period to the next and realized gains and losses.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Reclassifications

Certain items in the financial statements for the year ended December 31, 2009 have been reclassified to conform to the current year presentation.

3. INVESTMENTS

In accordance with the accounting guidance for Accounting Standards Codification ("ASC") 820, Fair Value Measurements and Disclosures ("ASC 820"), the Plan values the financial assets and liabilities based on market-based measurements at the measurement date determined by a fair value hierarchy. The fair value measurements guidance emphasizes that fair value is a market-based measurement, not an entity-specific measurement. The hierarchy distinguishes between assumptions based on market data obtained from independent sources and those based on an entity's own assumptions and prioritizes the inputs to fair value measurement into three levels:

Basis of Fair Value Measurement

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, excluding those included in Level 1, either directly or indirectly;

Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The following tables reflect the Plan's investment assets at fair value, by level within the fair value hier-archy, as of December 31, 2010 and 2009:

	Fair Value Of Investments as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Growth	$ 16,882,600			$ 16,882,600
Blended	9,042,745			9,042,745
Fixed Income	6,609,989			6,609,989
Index	4,489,171			4,489,171
International Growth	3,721,831			3,721,831
Common collective trusts				
Income		$ 7,506,931		7,506,931
Index		5,577,418		5,577,418
Kulicke and Soffa Industries, Inc. common stock	6,982,941			6,982,941
Self directed brokerage accounts	972,571			972,571
Total investment assets at fair value	$ 48,701,848	$ 13,084,349	$ -	$ 61,786,197

	Fair Value Of Investments as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Growth	$ 13,286,259			$ 13,286,259
Blended	8,170,053			8,170,053
Fixed Income	4,452,585			4,452,585
Index	4,143,804			4,143,804
International Growth	3,543,277			3,543,277
Common collective trusts				
Income		$ 7,133,332		7,133,332
Index		3,500,953		3,500,953
Kulicke and Soffa Industries, Inc. common stock	6,463,791			6,463,791
Self directed brokerage accounts	670,106			670,106
Total investment assets at fair value	$ 40,729,875	$ 10,634,285	$ -	$ 51,364,160

The following table reflects investments that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009:

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	2010	2009
American Century Investments - Growth	$ 11,502,882	$ 11,322,136
JP Morgan Stable Asset Income Fund	7,506,931	7,133,332
Kulicke and Soffa Industries, Inc. common stock	6,982,941	6,463,790
State Street Global Advisors - S&P 500 (R) Index Fund	5,577,418	3,500,953
PIMCO Total Return	4,948,475	4,292,652
Wells Fargo Advantage 2020	4,080,205	4,118,533
American Funds - Euro Pacific Growth Funds	3,721,831	3,543,277

The following table reflects the net appreciation of fair value of investments (including gains and losses on investments bought and sold as well as held during the year) for the years ended December 31, 2010 and 2009:

	2010	2009
Mutual funds	$ 5,162,551	$ 7,331,001
Common comingled trusts (Note 2)	(227,099)	102,390
Kulicke and Soffa Industries, Inc. common stock	2,237,832	6,122,296
Net appreciation on fair value of investments	$ 7,173,284	$ 13,555,687

4. RECONCILIATION OF NET ASSETS AVAILABLE FOR BENEFITS

The following table reconciles the net assets available for benefits per these financial statements to the Plan's Form 5500 filed with the IRS for the years ended December 31, 2010 and 2009:

	2010	2009
Net assets available for benefits per the financial statements	$ 62,406,756	$ 52,337,579
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(78,168)	(305,267)
Net assets available for benefits per the Form 5500	$ 62,328,588	$ 52,032,312

5. NOTES RECEIVABLE

Under the terms of the Plan, participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Borrowings are secured by the balance in the participant's vested account and bear interest at rates commensurate with prevailing market rates for similar loans. The borrowing rates for participant loans issued during the years ended December 31, 2010 and 2009 was 3.25%. Participants are permitted to have up to two loans outstanding at any time. Principal and interest is repaid ratably through payroll deductions. Participants pay a $100 loan initiation fee for each borrowing.

6. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

7. TAX STATUS

The IRS has determined and informed the Company by a letter dated April 23, 2003, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Since the date of this letter, the Company has made amendments to the Plan. The Plan's tax counsel believes the Plan is properly designed to be in compliance with the applicable requirements of the IRC. The Plan administrator believes the Plan is currently being operated in compliance with the applicable requirements of the IRC.

8. FORFEITURES

Employer contributions forfeited remain in the Plan and are available to offset future employer contributions or to pay Plan expenses. As of December 31, 2010 and 2009 forfeited non-vested accounts totaled $164,193 and $467,904 respectively. For the years ended December 31, 2010 and 2009, $25,943 and $60,119 respectively, was used from the forfeiture account to pay Plan expenses.

9. RELATED PARTIES

Certain Plan assets are shares of a common collective trust managed by JP Morgan Retirement Plan Services ("JP Morgan"). JP Morgan is the trustee of the Plan. Prior to January 2, 2011, the Plan sponsor issued the shares of Kulicke and Soffa Industries, Inc. common stock. Therefore, transactions in these investments qualify as party-in-interest transactions.

10. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the future and that such changes could materially affect participant's account balances and the amounts reported in the statement of net assets available for benefits.

11. PROHIBITED TRANSACTIONS

During 2010, the Company failed to remit to the Plan's custodian certain participant contributions arising in 2009, totaling $ 1,713 within the period prescribed by Department of Labor regulations. Delays in remitting contributions to the custodian were due to administrative errors, and the Company will make contributions to the affected participants' accounts to compensate those participants.

Kulicke and Soffa Industries, Inc. Incentive Savings Plan
EIN 23-1498399 Plan 02
Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Modified Cash Basis)
As of December 31, 2010

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost **	(e) Current Value	% Of Assets
	American Century Investments	American Century Investments - Growth - Inst		11,502,882	18.43 %
*	JP Morgan	JP Morgan Commingled Funds- Stable Asset Income Fund		7,585,099	12.15 %
*	Kulicke and Soffa Industries, Inc.	Kulicke and Soffa Industries, Inc. Common Stock		6,982,941	11.19 %
	State Street Global Advisors	State Street Global Advisors - S&P 500 (R) Index Fund		5,577,418	8.94 %
	PIMCO	PIMCO Funds - PIMCO Total Return		4,948,475	7.93 %
	Wells Fargo	Wells Fargo Advantage - Target 2020		4,080,205	6.54 %
	American Funds	American Funds - Europacific Growth Fund		3,721,831	5.96 %
	Wells Fargo	Wells Fargo Advantage - Target 2050		2,650,059	4.25 %
	Fidelity Investments	Fidelity - Spartan International Index Fund		1,779,672	2.85 %
	Vanguard	Vanguard - Total Bond Market Index		1,661,514	2.66 %
	Artisan Funds	Artisan Funds - Mid Cap Value Fund		1,641,880	2.63 %
	Prudential	Prudential - Jennison Mid Cap Growth Fund CL Z		1,606,441	2.57 %
	Eaton Vance	Eaton Vance - Large Cap Value Fund A		1,476,541	2.37 %
	Self Directed Brokerage Account	CISC Self Directed Brokerage Account		972,571	1.56 %
	Invesco	Invesco AIM - AIM Small Cap Equity Fund		964,566	1.55 %
	Vanguard	Vanguard - Small-Cap Index Fund		865,817	1.39 %
	Vanguard	Vanguard - Mid-Cap Index Fund		815,400	1.31 %
	Wells Fargo	Wells Fargo Advantage - Target Today		491,584	0.79 %
	Wells Fargo	Wells Fargo Advantage - Target 2025		464,734	0.74 %
	Wells Fargo	Wells Fargo Advantage - Target 2040		419,063	0.67 %
	Wells Fargo			352,758	0.57 %

		Wells Fargo Advantage - Target 2015			
	Wells Fargo	Wells Fargo Advantage - Target 2035	251,564	0.40	%
	Van Kampen	Van Kampen Funds - Small Cap Value Fund A	244,407	0.39	%
	Wells Fargo	Wells Fargo Advantage - Target 2030	235,641	0.38	%
	American Funds	American Funds - New Perspective Fund	177,739	0.28	%
	Fidelity Investments	Fidelity - Fidelity Adv Small Cap	161,777	0.26	%
	GE Mutual Funds	GE Mutual Funds - International Equity Fund	72,350	0.12	%
	Principal Funds	Principal Funds - Mid Cap Blend	62,299	0.10	%
	Wells Fargo	Wells Fargo Advantage - Target 2010	49,919	0.08	%
	Wells Fargo	Wells Fargo Advantage - Target 2045	47,218	0.08	%
*	Participant Loans	Interest rates from (3.25% to 8.50%), maturity dates vary through 2030, secured by account balances	542,391	0.87	%
			62,406,756	100.00	%

* Represents a party-in-interest for which a statutory exemption exists.

** All investments are participant directed therefore disclosure of cost is not required.

Kulicke and Soffa Industries, Inc. Incentive Savings Plan
EIN 23-1498399 Plan 02
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
(Modified Cash Basis) for the year ended December 31, 2010

		Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully
Loss Date	Recovery Date	Check here if Late Participant Loan Repayments are included: þ	Contributions Not Corrected	Contributions Corrected Outside VFCP (1)	Contributions Pending Correction in VFCP	Corrected Under VFCP and PTE 2002–51
01/22/09	04/27/11	$ 530		$ 530		
02/19/09	04/27/11	749		749		
03/05/09	04/27/11	28		28		
03/15/09	04/27/11	128		128		
03/19/09	04/27/11	143		143		
05/27/10	04/27/11	135		135		
Total		$ 1,713	$ -	$ 1,713	$ -	$ -

(1) At the time of the filing of this Form 11-K, the Company is in the process of filing a submission for correction of the above

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Plan's Administrator has duly caused this annual report to be signed on its behalf by the undersigned, hereunto duly authorized.

KULICKE and SOFFA INDUSTRIES, INC. INCENTIVE SAVINGS PLAN

Date: June 29, 2011	By: /s/ Kerri Brechbiel
	Kerri Brechbiel
	Chairman, Kulicke and Soffa Industries, Inc.
	Plan Administrator Committee

INDEX TO EXHIBITS

Exhibit Number	Description
23.1	Consent of Independent Registered Public Accounting Firm