

SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) March 30, 1995

KULICKE AND SOFFA INDUSTRIES, INC.

(Exact name of registrant as specified in its charter)

PENNSYLVANIA

(State or other jurisdic-
tion of incorporation)

0-121

(Commission
File Number)

23-1498399

(IRS Employer
Identification
No.)

2101 Blair Mill Road, Willow Grove, PA

(Address of principal executive offices)

19090

(Zip Code)

Registrant's telephone number, including area code (215) 784-6000

Item 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

16. Letter regarding change in Certifying Accountant:

Attached as Exhibit 16 is a letter from Luboshitz, Kasierer & Co. dated April 9, 1995 in response to Regulation S-K, Item 304(a)(3).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

KULICKE AND SOFFA INDUSTRIES, INC.

Date: April 10, 1995

By: /s/ Clifford G. Sprague

Clifford G. Sprague,
Senior Vice President
and Chief Financial
Officer

LUBOSHITZ, KASIERER & CO.
CERTIFIED PUBLIC ACCOUNTANTS (ISR.)

9527(8471)
Haifa, April 9, 1995

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
U.S.A.

RE: KULICKE AND SOFFA INDUSTRIES, INC. FORM 8-K DATED
MARCH 30, 1995

Dear Sirs:

We have read Item 4 of Kulicke and Soffa Industries, Inc. Form 8-K dated March 30, 1995 and are in agreement with the statements contained in paragraphs 3, 4 and 5 therein.

Yours very truly,

/s/ Luboshitz, Kasierer & Co.

Luboshitz, Kasierer & Co.

Haifa: 65, HA'ASMAUT ROAD . P.O. B. 33709, code 31336
Tel. 04-531 055, 04-538 888 . Facsimile 04-512 536