

KULICKE & SOFFA INDUSTRIES INC

Form 8-K

December 16, 2009

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

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FORM 8-K

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CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): December 16, 2009

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KULICKE AND SOFFA INDUSTRIES, INC.  
(Exact Name of Registrant as Specified in Charter)

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Pennsylvania  
(State or Other Jurisdiction  
of Incorporation)

000-00121  
(Commission File Number)

23-1498399  
(I.R.S. Employer  
Identification No.)

1005 Virginia Drive, Fort Washington, PA  
(Address of Principal Executive Offices)

19034  
(Zip Code)

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

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

.. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

.. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

.. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02 Results of Operations and Financial Condition.

On November 19, 2009, Kulicke and Soffa Industries, Inc. issued a press release announcing its financial results for its fourth fiscal quarter and for its fiscal year ended October 3, 2009. The Company made an error in calculating income tax expense included in net income for the Company's fourth fiscal quarter.

On December 16, 2009, the Company issued a press release announcing the corrected financial results for its fiscal quarter ended October 3, 2009. The correction reduced income tax expense by \$750,000, which resulted in an increase to net income after tax of \$750,000, and increased other assets by \$750,000. The Company's Annual Report on Form 10-K will be filed on December 16, 2009, and will reflect these corrected results. A copy of this press release is furnished as Exhibit 99.1 to this report, and is incorporated by reference into this Item 2.02 as if fully set forth herein.

The information in this report, furnished under "Item 2.02 Results of Operations and Financial Condition," shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description
99.1	Press Release dated December 16, 2009.

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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 hereunto duly authorized.

December 16, 2009

KULICKE AND SOFFA INDUSTRIES, INC.

By: /s/ Michael J. Morris  
Name: Michael J. Morris  
Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release dated December 16, 2009.

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