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

FORM 8-K/A

Amendment No. 1

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 5, 2008

Cohu, Inc.

(Exact name of registrant as specified in its charter)

Delaware	001-04298	95-1934119
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

12367 Crosthwaite Circle, Poway, California	92064
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: 858-848-8100

Not Applicable
Former name or former address, if changed since last report

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:

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

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

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

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

Explanatory Note

As reported in a Current Report on Form 8-K filed by Cohu, Inc. (“Cohu” or “the Company”) on December 11, 2008, Cohu completed the acquisition of all of the outstanding share capital of Rasco GmbH, Rosenheim Automation Systems Corporation and certain assets of Rasco Automation Asia (collectively “Rasco”) on December 9, 2008. Pursuant to Item 9.01 of Form 8-K, this Form 8-K/A amends the Form 8-K filed on December 11, 2008 and is being filed in order to include the historical financial statements of Rasco and the related pro forma financial information that were excluded from such Form 8-K as permitted by Item 9.01 of Form 8-K. In accordance with Securities Exchange Act Rule 12b-15, the complete text of Items 2.01 and 9.01 as amended are set forth below.

Item 2.01. Completion of Acquisition or Disposition of Assets.

Cohu, through its wholly owned semiconductor equipment subsidiary, Delta Design, Inc., a Delaware corporation, and certain subsidiaries of Delta Design (collectively, “Delta”), entered into a Share Purchase and Transfer Agreement and an Asset Purchase Agreement (collectively, the “Purchase Agreements”) on December 5, 2008 and December 9, 2008, respectively, with Dover Electronic Technologies, Inc. and other subsidiaries of Dover Corporation (collectively, “Dover”), pursuant to which Delta acquired all of the outstanding share capital of Rasco GmbH, a limited liability company formed pursuant to the laws of the Federal Republic of Germany, Rosenheim Automation Systems Corporation, a California corporation, and certain assets of Rasco Automation Asia (collectively “Rasco”). Rasco, headquartered near Munich, Germany, designs, manufactures and sells Gravity-Feed and Strip Semiconductor Test Handlers used in final test operations by semiconductor manufacturers and test subcontractors. Under the terms of the Purchase Agreements, the total purchase price was $80.0 million in cash that was funded out of Cohu’s existing cash reserves. The acquisition of Rasco was completed on December 9, 2008.

The foregoing description of the acquisition and the Purchase Agreements is qualified in its entirety by reference to the Purchase Agreements, copies of which were attached as Exhibit 10.1 and Exhibit 10.2, to the Company’s initial 8-K filed December 11, 2008, and are incorporated by reference herein.

On December 8, 2008, Cohu issued a press release announcing the acquisition. A copy of the press release was attached as Exhibit 99.1 to the Company’s initial 8-K filed December 11, 2008, and is incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired.

This Form 8-K/A amends the initial Form 8-K filed on December 11, 2008. The following financial statements are included in this report:

Audited combined balance sheet of Rasco Group as of December 31, 2007 and the related combined statements of income and comprehensive income, changes in equity and cash flows for the year then ended and notes thereto are attached hereto as Exhibit 99.3.

Unaudited combined financial statements of Rasco Group as of September 30, 2008 and for the nine months ended September 30, 2007 and 2008 are attached hereto as Exhibit 99.4

(b) Pro Forma Financial Information.

An unaudited pro forma condensed combined balance sheet as of September 27, 2008, and unaudited pro forma condensed combined statements of operations for the year ended December 29, 2007, and for the nine months ended September 27, 2008 are attached hereto as Exhibit 99.2.

(c) Not applicable

(d) Exhibits.

Exhibit No.	Description
10.1*	Share Purchase and Transfer Agreement dated December 5, 2008 by and among Delta Design, Inc. (and certain of its subsidiaries) and Dover Electronic Technologies, Inc (and certain of its subsidiaries)
10.2*	Asset Purchase Agreement dated December 9, 2008 by and between a subsidiary of Delta Design, Inc. and certain subsidiaries of Dover Electronic Technologies, Inc.
23.1	Consent of PricewaterhouseCoopers LLP
99.1*	Press release dated December 8, 2008, of Cohu, Inc.
99.2	Unaudited Pro Forma Condensed Combined Financial Statements
99.3	Audited Financial Statements of Business Acquired as of December 31, 2007
99.4	Unaudited Financial Statements of Business Acquired as of September 30, 2008

* Incorporated by reference to the same numbered exhibit to the Company's Form 8-K as filed with the Securities and Exchange Commission on December 11, 2008.

SIGNATURES

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.

Cohu, Inc.

February 18, 2009

By: Jeffrey D. Jones
Name: Jeffrey D. Jones
Title: VP Finance & CFO

Exhibit Index

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* Incorporated by reference to the same numbered exhibit to the Company's Form 8-K as filed with the Securities and Exchange Commission on December 11, 2008.

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (Nos. 33-60735, 333-16293, 333-62803, 333-27663, 333-40610, 333-66466, 333-97449, 333-117554 333-132605 and 333-142579) of Cohu, Inc. of our report dated January 19, 2009, relating to the combined financial statements of Rasco Group, which appears in this Current Report on Form 8-K/A of Cohu, Inc. dated December 5, 2008.

/s/ PricewaterhouseCoopers LLP
Los Angeles, California
February 18, 2009

Selected Financial Data
Cohu, Inc. and Rasco GmbH
Unaudited Pro Forma Condensed Combined Financial Statements

Description of Transaction

Cohu, Inc. (referred to as "Cohu", "we", "our" and "us"), through its wholly owned semiconductor equipment subsidiary, Delta Design, Inc., a Delaware corporation, and certain subsidiaries of Delta Design (collectively, "Delta"), entered into a Share Purchase and Transfer Agreement and an Asset Purchase Agreement (collectively, the "Purchase Agreements") on December 5, 2008 and December 9, 2008, respectively, with Dover Electronic Technologies, Inc. and other subsidiaries of Dover Corporation (collectively, "Dover"), pursuant to which Delta acquired all of the outstanding share capital of Rasco GmbH, a limited liability company formed pursuant to the laws of the Federal Republic of Germany, Rosenheim Automation Systems Corporation, a California corporation, and certain assets of Rasco Automation Asia (collectively "Rasco"). Rasco, headquartered near Munich, Germany, designs, manufactures and sells Gravity-Feed and Strip Semiconductor Test Handlers used in final test operations by semiconductor manufacturers and test subcontractors.

The purchase price of this acquisition was approximately $81.6 million, and was funded primarily by cash reserves ($80.0 million), other acquisition costs ($1.6 million) and certain liabilities assumed ($18.6 million which includes approximately $8.2 million of deferred tax liabilities). The acquisition was considered a business in accordance with EITF 98-3, "*Determining Whether a Nonmonetary Transaction Involves Receipt of Productive Assets or of a Business*", and the total cost of the acquisition was allocated to the assets acquired and liabilities assumed based on their estimated respective fair values, in accordance with Financial Accounting Standards Board ("FASB") Statement No. 141, *Business Combinations*, ("Statement No. 141"). The Rasco acquisition resulted in the recognition of a preliminary estimate of goodwill of approximately $41.3 million. The goodwill has been assigned to our semiconductor equipment segment.

The unaudited pro forma condensed combined financial information reflecting the combination of Cohu and Rasco is provided for informational purposes only. The pro forma information is not necessarily indicative of what the companies' results of operations actually would have been had the acquisition been completed on the dates indicated. In addition, the unaudited pro forma condensed combined financial information does not purport to project the future financial position or operating results of the combined company.

The unaudited pro forma condensed combined financial information was prepared using the purchase method of accounting with Cohu treated as the acquirer. Accordingly, the historical consolidated financial information has been adjusted to give effect to the impact of the consideration issued in connection with the acquisition.

The unaudited pro forma condensed combined balance sheet presents our historical financial position combined with Rasco's as if the acquisition occurred on September 27, 2008, and includes adjustments which give effect to events that are directly attributable to the transaction. Our cost to acquire Rasco has been allocated to the assets acquired and liabilities assumed based upon management's preliminary internal valuation estimate of their respective fair values as of the date of the acquisition. Definitive allocations will be performed and finalized based upon certain valuations and other studies that will be performed by Cohu with the assistance, in some cases, of outside valuation specialists. Accordingly, the purchase allocation pro forma adjustments are preliminary and have been made solely for the purpose of providing unaudited pro forma condensed combined financial information and are subject to revision based on a final determination of fair value.

The unaudited pro forma condensed combined statements of operations include certain purchase accounting adjustments, including items expected to have a continuing impact on the combined results, such as amortization expense of acquired tangible and intangible assets. The unaudited pro forma condensed combined statements of operations do not include the impacts of any revenue, cost or other operating synergies that may result from the acquisition.

Cohu's fiscal years are based on a 52- or 53-week period ending on the last Saturday in December, whereas prior to the acquisition, Rasco had a December 31st calendar year end. In the unaudited pro forma condensed combined statement of operations for the year ended December 29, 2007, Rasco's operating results are as of December 31, 2007 which is within 2 days of Cohu's year-end. Information related to Rasco's results for the year ended December 31, 2007 was derived from its historical audited financial statements as of and for the year ended December 31, 2007 included in this current report as Exhibit 99.3. In order to prepare the unaudited pro forma condensed combined balance sheet as of September 27, 2008 and statement of operations for the nine month period ended September 27, 2008, Rasco's historical combined statement of position and operating results for the nine-month period ended September 30, 2008, which is within 3 days of Cohu's most recent unaudited interim period, were derived from their interim unaudited financial statements included in this current report as Exhibit 99.4.

Selected Financial Data
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
As of September 27, 2008
(in thousands)

	Cohu, Inc. September 27, 2008 (a)	Rasco September 30, 2008 (b)	Pro Forma Adjustments		Pro Forma Combined
ASSETS					
Current assets:					
Cash and cash equivalents	$ 71,170	$ 17	$ (1,637)	(c)	$ 69,550
Short-term investments	100,009	—	(80,000)	(c)	20,009
Accounts receivable, net	34,464	9,934	(193)	(d)	44,205
Inventories:					
Raw materials and purchased parts	24,724	1,652	—		26,376
Work in process	11,954	1,722	551	(e)	14,227
Finished goods	11,659	2,305	102	(e)	14,066
	48,337	5,679	653		54,669
Deferred income taxes	15,890	190	—		16,080
Other current assets	6,094	86	—		6,180
Current assets of discontinued operations	5	—	—		5
Total current assets	275,969	15,906	(81,177)		210,698
Property, plant and equipment, at cost:					
Land and land improvements	7,052	4,602	270	(f)	11,924
Buildings and building improvements	23,756	5,753	(1,374)	(f)	28,135
Machinery and equipment	31,803	2,516	(2,100)	(f)	32,219
	62,611	12,871	(3,204)		72,278
Less accumulated depreciation and amortization	(33,516)	(3,215)	3,215	(f)	(33,516)
Net property, plant and equipment	29,095	9,656	11		38,762
Deferred income taxes	3,150	—	—		3,150
Goodwill	16,370	38,492	(6,430)	(g)	48,432
Intangible assets	4,954	22,133	13,627	(h)	40,714
Other assets	180	988	(280)	(i)	888
Noncurrent assets of discontinued operations held for sale	471	—	—		471
	$ 330,189	$ 87,175	$ (74,249)		$ 343,115
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current liabilities:					
Accounts payable	$ 9,738	$ 1,628	$ —		$ 11,366
Accrued compensation and benefits	9,121	2,006	(456)	(j)	10,671
Accrued warranty	5,118	962	—		6,080
Customer advances	3,050	—	—		3,050
Deferred profit	4,784	—	—		4,784
Income taxes payable	894	244	—		1,138
Other accrued liabilities	5,036	358	—		5,394
Current liabilities of discontinued operations	144	—	—		144
Total current liabilities	37,885	5,198	(456)		42,627
Other accrued liabilities	3,011	122	(122)	(j)	3,011
Deferred income taxes	3,593	6,255	1,929	(k)	11,777
Commitments and contingencies					
Stockholders' equity:					
Preferred stock	—	—	—		—
Common stock	23,256	—	—		23,256
Paid-in capital	59,932	—	—		59,932
Retained earnings	202,988	—	—		202,988
Divisional equity	—	59,792	(59,792)	(l)	—
Accumulated other comprehensive income (loss)	(476)	15,808	(15,808)	(l)	(476)
Total stockholders' equity	285,700	75,600	(75,600)		285,700
	$ 330,189	$ 87,175	$ (74,249)		$ 343,115

See accompanying Notes to Unaudited Pro Forma Condensed Combined Financial Statements.

Selected Financial Data

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS

For the Year Ended December 29, 2007
(in thousands, except per share amounts)

	Cohu, Inc. December 29, 2007 (a)	Rasco December 31, 2007 (b) (c)	Pro Forma Adjustments	Pro Forma Combined
Net sales	$ 241,389	$ 45,853	$ —	$ 287,242
Cost and expenses:				
Cost of sales	162,577	27,031	3,543 (d)	193,151
Research and development	38,336	4,820	—	43,156
Selling, general and administrative	36,188	12,905	(2,180) (d)	46,913
	237,101	44,756	1,363	283,220
Income from operations	4,288	1,097	(1,363)	4,022
Interest income	8,400	28	(4,319) (e)	4,109
Other expense, net	—	(191)	(159) (f)	(350)
Income from continuing operations before income taxes	12,688	934	(5,841)	7,781
Income tax provision (benefit)	4,667	(2,361)	(2,161) (g)	145
Income from continuing operations	$ 8,021	$ 3,295	$ (3,680)	$ 7,636
Income per share from continuing operations:				
Basic income per share	$ 0.35			$ 0.33
Diluted income per share	$ 0.34			$ 0.33
Weighted average shares used in computing income per share:				
Basic	22,880			22,880
Diluted	23,270			23,270

See accompanying Notes to Unaudited Pro Forma Condensed Combined Financial Statements.

Selected Financial Data

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS

For the Nine Months Ended September 27, 2008

(in thousands, except per share amounts)

	Cohu, Inc. September 27, 2008 (a)	Rasco September 30, 2008 (b) (c)	Pro Forma Adjustments	Pro Forma Combined
Net sales	$ 158,258	$ 36,365	$ —	$ 194,623
Cost and expenses:				
Cost of sales	101,453	20,936	2,954 (d)	125,343
Research and development	29,582	2,653	—	32,235
Selling, general and administrative	27,652	11,567	(1,816)(d)	37,403
	158,687	35,156	1,138	194,981
Income (loss) from operations	(429)	1,209	(1,138)	(358)
Interest income	4,282	—	(2,192)(e)	2,090
Other income, net	—	319	—	319
Income from continuing operations before income taxes	3,853	1,528	(3,330)	2,051
Income tax provision (benefit)	1,690	(27)	(1,123)(g)	540
Income from continuing operations	$ 2,163	$ 1,555	$ (2,207)	$ 1,511
Income per share from continuing operations:				
Basic income per share	$ 0.09			$ 0.07
Diluted income per share	$ 0.09			$ 0.06
Weighted average shares used in computing income per share:				
Basic	23,142			23,142
Diluted	23,380			23,380

See accompanying Notes to Unaudited Pro Forma Condensed Combined Financial Statements.

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED
FINANCIAL STATEMENTS

Note 1. Basis of Pro Forma Presentation

On December 9, 2008 Cohu completed its acquisition of Rasco. The unaudited pro forma condensed combined financial statements have been prepared to give effect to the completed acquisition, which was accounted for as a purchase business combination in accordance with Statement No. 141.

Under the purchase method of accounting, the total estimated purchase price is allocated to Rasco's net tangible and intangible assets based on their estimated fair values as of December 9, 2008, the effective date of the acquisition. The table below represents a preliminary allocation of purchase price based on management's internal evaluation to estimate their respective fair values, as described in the introduction to these unaudited pro forma condensed combined financial statements *(in thousands)*:

Current assets	$ 14,173
Fixed assets	8,375
Other assets	636
Intangible assets	33,360
In-process research and development (IPR&D)	2,400
Goodwill	41,336
Total assets acquired	100,280
Current liabilities assumed	(18,643)
Net assets acquired	$ 81,637

Upon completion of the fair value assessment, Cohu anticipates that the ultimate purchase price allocation may differ from the preliminary assessment outlined above. Any changes to the initial estimates of the fair value of the assets and liabilities will likely be allocated to intangible assets (excluding IPR&D) or residual goodwill. Fluctuations in the exchange rate of the Euro, the functional currency of Rasco, impact the U.S. dollar value of the goodwill and intangible assets in our consolidated financial statements and, as a result, the future gross carrying value and amortization of the acquired intangible assets may differ from the amounts presented below.

Of the total purchase price, $33.4 million has been allocated to definite and indefinite-lived intangible assets acquired. Definite-lived intangible assets of $31.2 million consist of the value assigned to Rasco's unpatented complete technology of $26.3 million and customer relationships of $4.9 million. The amortization related to these intangible assets is reflected as pro forma adjustments to the unaudited pro forma condensed combined statement of operations. Any excess of the purchase price over the estimated fair value of the net assets acquired has been recorded as goodwill. The acquisition was nontaxable and certain of the assets acquired, including goodwill and intangibles, will not be deductible for tax purposes.

As required by FASB Interpretation No. 4, "*Applicability of FASB Statement No. 2 to Business Combinations Accounted for by the Purchase Method*", the portion of the purchase price allocated to IPR&D was expensed immediately upon the closing of the acquisition. Therefore, the $2.4 million related to IPR&D was included as an expense in our results of operations as of the date of the acquisition; however, it has not been included in the unaudited pro forma condensed combined statement of operations since such adjustment is non-recurring in nature. There is no tax benefit related to this charge.

There are several methods that can be used to determine the estimated fair value of the acquired IPR&D. The fair value of the IPR&D was determined using the "income method" approach which applies a probability weighting to the estimated future net cash flows that are derived from projected sales revenues and estimated costs. These projections are based on factors such as relevant market size, historical pricing of similar products, and expected industry trends. The estimated future net cash flows are then discounted to the present value using an appropriate discount rate.

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED
FINANCIAL STATEMENTS

The preliminary allocation of the other intangible assets included in these pro-forma financial statements is as follows:

Description	Estimated Fair Value *(in thousands)*	Estimated Average Remaining Useful Life
Unpatented complete technology	$ 26,300	8 years
Customer relationships	4,860	8 years
Trade name	2,200	Indefinite
	$ 33,360	

The value assigned to Rasco's unpatented complete technology was determined by discounting the estimated future cash flows associated with the existing developed and core technologies to their present value. Developed and core technology, which comprise products that have reached technological feasibility, includes the products in Rasco's product line. The revenue estimates used to value the unpatented complete technology were based on estimates of relevant market sizes and growth factors, expected trends in technology and the nature and expected timing of new product introductions by Rasco and its competitors. The rates utilized to discount the net cash flows of unpatented complete technology to their present value are based on the risks associated with the respective cash flows taking into consideration the Company's weighted average cost of capital.

The value assigned to Rasco's customer relationships was determined by discounting the estimated cash flows associated with the existing customers as of the acquisition date taking into consideration expected attrition of the existing customer base. The estimated cash flows were based on revenues for those existing customers net of operating expenses and net contributory asset charges associated with servicing those customers. The estimated revenues were based on revenue growth. Operating expenses were estimated based on the supporting infrastructure expected to sustain the assumed revenue growth rates. Net contributory asset charges were based on the estimated fair value of those assets that contribute to the generation of the estimated cash flows.

The acquired intangible assets related to the Rasco acquisition will result in the following approximate annual amortization expense in future periods *(in thousands)*:

2008	$ 243
2009	3,895
2010	3,895
2011	3,895
2012	3,895
2013	3,895
There after	11,442
Total	$31,160

Note 2. Pro Forma Adjustments

Pro forma adjustments are necessary to reflect the estimated purchase price, to adjust amounts related to Rasco's net tangible and intangible assets to a preliminary estimate of the fair values of those assets, to reflect the amortization expense related to the estimated amortizable intangible assets and to reclassify certain of Rasco's amounts to conform to Cohu's presentation.

In the process of finalizing our purchase price allocation, if information becomes available which would indicate the existence of a material preacquisition contingency and it is determined that events giving rise to the contingency occurred prior to the acquisition date and the amounts can be reasonably estimated, such items will be included in our final purchase price allocation.

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

The pro forma adjustments included in the unaudited pro forma condensed combined balance sheet are as follows:

(a) Represents Cohu’s historical consolidated statement of position as of September 27, 2008.

(b) Represents Rasco’s historical combined statement of position as of September 30, 2008.

(c) Adjustment to reflect the cash paid to Dover and other transaction related costs, of approximately $81.6 million.

(d) Adjustment to reflect the estimated fair value of trade receivables acquired.

(e) Adjustment to reflect the estimated fair value of inventories acquired.

(f) Adjustment to record certain real estate assets and machinery and equipment at estimated fair value.

(g) Adjustment to reflect the estimated fair value of goodwill based on net assets acquired as if the acquisition occurred on September 27, 2008. The $9.2 million difference between the $32.1 million recorded on a pro forma basis and the actual preliminary balance as of the acquisition date, excluding the elimination of existing Rasco goodwill, is the result of changes in the net assets and liabilities of Rasco, due to normal operating activities and changes in exchange rates, between September 27, 2008 and December 9, 2008.

(h) Adjustment of approximately $13.6 million, to record identifiable intangible assets at estimated fair value. Included in this amount is approximately $2.4 million associated with acquired in-process research and development activities that will be charged to expense in the first reporting period subsequent to the acquisition of Rasco.

(i) Adjustment to eliminate certain assets not acquired by Cohu including Rasco’s investment in ESMO AG of approximately $0.2 million and $0.1 million related to a pension assets.

(j) Adjustment to eliminate certain liabilities of Rasco not acquired by Cohu primarily $0.5 million in accrued employee incentive compensation and $0.1 million related to a pension obligation.

(k) Adjustment of approximately $8.2 million, excluding the elimination of existing Rasco deferred taxes, to record the tax effects of the various purchase accounting entries recorded as a result of the acquisition.

(l) Adjustment to reflect the elimination of Rasco shareholder equity accounts.

The pro forma adjustments included in the unaudited pro forma condensed combined statements of operations are as follows:

(a) Represents Cohu’s historical consolidated statement of operations for the year ended December 29, 2007 and the nine months ended September 27, 2008.

(b) Represents Rasco’s historical combined statement of operations for the year ended December 31, 2007 and the nine months ended September 30, 2008.

(c) Certain reclassifications have been made to the presentation of Rasco’s historical consolidated statement of operations for the year ended December 31, 2007 and the nine months ended September 30, 2008 to conform to Cohu’s presentation. We have reclassified approximately $4.8 million and $2.7 million from selling general and administrative expenses to research and development expense, respectively. These reclassifications had no effect on Rasco’s historical results of operations.

(d) Adjustment to reflect estimated additional intangible asset amortization expense of $1.4 million and $1.1 million for the year ended December 29, 2007 and the nine months ended September 27, 2008, respectively, resulting from the fair value adjustments to Rasco’s intangible assets. Adjustment also includes a reclassification of expense amounts from selling, general and administrative to cost of sales.

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED
FINANCIAL STATEMENTS

(e) Represents the estimated reduction in interest income earned on Cohu’s cash and short term investments (cash reserves) of approximately of $4.3 million and $2.2 million for the year ended December 29, 2007 and the nine months ended September 27, 2008, respectively. We have assumed that the purchase price of $81.6 million was paid on the first day of each period and the estimated reduction to interest income was derived based on the average yield earned by Cohu for the applicable periods.

(f) Adjustment to eliminate dividends received by Rasco from its investment in ESMO AG an investment which was not acquired by Cohu. As this transaction will not be part of the ongoing Rasco entity acquired by Cohu, we believe this adjustment is appropriate.

(g) Adjustment to apply the applicable estimated statutory rates to the pretax earnings of the pro forma adjustments for the year ended December 29, 2007 and the nine months ended September 27, 2008.

Exhibit 99.3

Rasco Group
Combined Financial Statements
December 31, 2007

Rasco Group
Index
December 31, 2007

Report of Independent Registered Public Accounting Firm

To the Board of Directors and Stockholders
of Dover Corporation

In our opinion, the accompanying combined balance sheet and the related combined statements of income and comprehensive income, of changes in equity and of cash flows present fairly, in all material respects, the combined financial position of the Rasco Group at December 31, 2007, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Group's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements 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. 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, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

Los Angeles, California
January 19, 2009

Rasco Group
Combined Balance Sheet
December 31, 2007

Assets	
Current assets	
Cash and cash equivalents	$ 18,130
Accounts receivable	
Trade	7,216,815
Affiliates	11,414
Inventories	3,368,627
Prepaid expenses	331,415
Deferred income tax assets	81,079
Total current assets	11,027,480
Property, plant and equipment, net	9,585,697
Goodwill	38,417,100
Other intangibles, net	24,354,216
Other assets	865,354
Total assets	$ 84,249,847
Liabilities and Equity	
Current liabilities	
Accounts payable	$ 1,004,066
Accrued compensation and benefits	1,424,551
Accrued warranty liabilities	916,792
Income taxes payable	588,095
Other accrued liabilities	194,912
Total current liabilities	4,128,416
Deferred income tax liabilities	6,816,150
Deferred compensation	477,168
Total liabilities	11,421,734
Commitments and contingent liabilities (Note 9)	
Divisional equity	57,305,526
Accumulated other comprehensive income	15,522,587
Total equity	72,828,113
Total liabilities and equity	$ 84,249,847

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

Rasco Group
Combined Statement of Income and Comprehensive Income
Year Ended December 31, 2007

Sales, net	$45,852,882
Cost of sales	27,030,867
Gross profit	18,822,015
Selling, general and administrative expenses	17,724,768
Operating income	1,097,247
Interest income	27,571
Other expense, net	(190,565)
Income before income taxes	934,253
Income tax benefit	2,361,086
Net income	3,295,339
Other comprehensive income	
Foreign currency translation adjustments	7,002,736
Comprehensive income	$10,298,075

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

Rasco Group
Combined Statement of Changes in Equity
Year Ended December 31, 2007

	Divisional Equity	Accumulated Other Comprehensive Income	Total
Balances at January 1, 2007	$ 57,454,441	$ 8,519,851	$65,974,292
Foreign currency translation	—	7,002,736	7,002,736
Stock-based compensation expense	216,160	—	216,160
Dividends and other distributions to Related Parties	(3,660,414)	—	(3,660,414)
Net income	3,295,339	—	3,295,339
Balances at December 31, 2007	$ 57,305,526	$ 15,522,587	$72,828,113

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

Rasco Group
Combined Statement of Cash Flows
Year Ended December 31, 2007

Cash flows from operating activities	
Net income	$ 3,295,339
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation and amortization	3,241,235
Stock-based compensation	189,283
Deferred income tax benefit	(3,065,289)
Change in assets and liabilities	
Accounts receivable	710,435
Inventories	1,116,586
Prepaid expenses	(8,847)
Accounts payable	(101,679)
Accrued compensation, warranty and other accrued liabilities	(1,670,692)
Other, net	(62,377)
Net cash provided by operating activities	3,643,994
Cash flows from investing activities	
Proceeds from sale of property and equipment	5,142
Purchase of property and equipment	(107,807)
Net cash used in investing activities	(102,665)
Cash flows from financing activities	
Net advances to affiliates	(3,660,414)
Net cash used in financing activities	(3,660,414)
Effect of exchange rate changes on cash and cash equivalents	94,075
Net decrease in cash and cash equivalents	(25,010)
Cash and cash equivalents	
Beginning of year	43,140
End of year	$ 18,130

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

1. Description of Business and Summary of Significant Accounting Policies

Description of Business

Rasco GmbH and its US and Singaporean affiliated entities (collectively, “Rasco” or the “Group”) are engaged in the business of manufacturing (principally in Germany) and selling throughout the world, semiconductor gravity handlers and related service and products.

Combined Financial Statements

The combined financial statements include the accounts of Rasco GmbH, Rosenheim Automation Systems Corporation and Rasco Asia. The shareholders of Rasco GmbH (a German Company) and Rosenheim Automation Systems Corporation (a US Company) are separate companies whose ultimate parent is Dover Corporation (“Dover”). Rasco Asia is a division of a Singaporean company who is also ultimately owned by Dover. All significant intercompany accounts and transactions have been eliminated in combination.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include net realizable value of inventories, valuation of goodwill and intangible assets, useful lives associated with amortization and depreciation of intangibles and fixed assets, accrued warranty liabilities and income taxes.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and short-term investments that are highly liquid in nature and have original maturities at the time of purchase of three months or less.

Accounts Receivable and Concentration of Credit Risk

Accounts receivable is composed principally of trade accounts receivable that arise primarily from the sale of goods and services on account and is stated at historical cost. Management evaluates accounts receivable to estimate the amount of accounts receivable that will not be collected in the future and records the appropriate provision. The provision for doubtful accounts is recorded as a charge to operating expense and reduces net accounts receivable. The estimated allowance for doubtful accounts is based primarily on management’s evaluation of the aging of the accounts receivable balance, the financial condition of its customers and historical trends. Actual collections of accounts receivable could differ from management’s estimates due to changes in future economic, industry or customer’s financial conditions.

At December 31, 2007, the top customer and the top ten customers accounted for approximately 32.5% and 76.3% of trade receivables, respectively.

Fair Value of Financial Instruments

The carrying amount of cash and cash equivalents, trade receivables, accounts payable and accrued expenses approximates fair value due to the short maturity, less than one year, of the instruments.

Inventories

Inventories are stated at the lower of cost, determined on the first-in, first-out (FIFO) basis, or market.

Property, Plant and Equipment

Property, plant and equipment include the historic cost of land, buildings, equipment and significant improvements to existing plant and equipment. Expenditures for maintenance, repairs and minor renewals are expensed as incurred. When property or equipment is sold or otherwise disposed of, the related costs and accumulated depreciation are removed from the respective accounts and the gain or loss realized on disposition is reflected in earnings. Depreciation expense was $349,210 in 2007 and was calculated principally using the straight-line method. Property, plant and equipment are depreciated over the estimated useful lives as follows:

Buildings	31.5 years
Machinery and equipment	3 to 7 years
Furniture and fixtures	3 to 7 years
Vehicles	3 years

Goodwill and Other Intangible Assets

Goodwill is the excess of the acquisition cost of Rasco over the fair value of its identifiable net assets as of the date Rasco was acquired by Dover. In accordance with Statement of Financial Accounting Standards (SFAS) No. 142, *Goodwill and Other Intangible Assets*, the Group does not amortize goodwill and indefinite-lived intangible assets. Instead these assets are tested for impairment annually unless indicators of impairment exist during the interim periods. For 2007, no impairment charge was recorded as a result of the annual impairment tests.

Long-Lived Assets

In accordance with SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, long-lived assets (including intangible assets that are amortized) are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If an indicator of impairment exists for any asset, an estimate of undiscounted future cash flows is produced and compared to its carrying value. If an asset is determined to be impaired, the loss is measured by the excess of the carrying amount of the asset over its fair value as determined by an estimate of discounted future cash flows. In 2007, no impairment charge related to long-lived assets was recorded.

Foreign Currency Translation

Assets and liabilities of non-US entities, where the functional currency is not the US dollar, have been translated into the US dollar at year-end exchange rates and profit and loss accounts have been translated using weighted average exchange rates. Adjustments resulting from translation have been recorded in equity on the combined balance sheet as a component of accumulated other comprehensive income.

Rasco GmbH’s functional currency is the Euro. During 2007, the Euro appreciated significantly against the US dollar, increasing from 1.319 US dollars per Euro on January 1, 2007 to 1.462 US dollars per Euro on December 31, 2007. As a substantial amount of the company’s costs are Euro-based while a lesser percentage of the revenue is Euro-based, the impact of this strengthening of the Euro had a negative effect on the net earnings of the company.

The Group recognizes as part of other expense, net, foreign exchange gains or losses that result from transactions in currencies other than its functional currencies. During 2007, the Group recognized $358,057 of net foreign exchange losses.

Revenue Recognition

Revenue is recognized when all of the following circumstances are satisfied: (a) persuasive evidence of an arrangement exists, (b) price is fixed and determinable, (c) collectability is reasonable assured, and (d) delivery has occurred. In revenue transactions where installation is required, revenue is recognized upon delivery only when the installation obligation is not essential to the functionality of the delivered products. Revenue transactions involving non-essential installation obligations are those which can generally be completed in a short period of time at insignificant costs and the skill required to complete these installations are not unique to the Company and in many cases can be provided by third parties or the customers. Service revenue recorded in net sales is not significant.

Stock-Based Compensation

Dover has a stock option and stock-settled stock appreciation rights plan (the “Plan”) for certain management employees, including certain employees of the entities within the Group. Effective January 1, 2006, SFAS No. 123(R), *Share-Based Payment-Revised 2003* (“SFAS 123(R)”), was adopted. The modified prospective method to adopt SFAS 123(R) was used, which requires all compensation expense to be recorded at fair value for all stock-based compensation granted on or after January 1, 2006, as well as the unvested portion of previously granted options.

For additional information related to stock-based compensation, see Note 7.

Income Taxes

The provision for income taxes includes federal, state, local and non-US taxes. Tax credits, primarily for research and experimentation, are recognized as a reduction of the provision for income taxes in the year in which they are available for tax purposes. Deferred taxes are provided on temporary differences between the basis for assets and liabilities for financial and tax reporting purposes as measured by enacted tax rates expected to apply when temporary differences are settled or realized. Future tax benefits are recognized to the extent that realization of those benefits is considered to be more likely than not. A valuation allowance is established against deferred tax assets when the realization of all or a portion of the deferred tax asset is not “more likely than not”.

See Note 2 for a discussion of the adoption of Financial Accounting Standards Board (FASB) Interpretation No. 48, *Accounting for Uncertainty in Income Taxes* (“FIN 48”).

Research and Development Costs

Research and development expenditures, including qualifying engineering costs, are expensed when incurred and amounted to $4,820,000 in 2007 and were included in selling, general and administration expenses on the combined statement of income and comprehensive income.

Certain Risks and Uncertainties

The Group's property and casualty insurance programs contain various deductibles that, based on experience, are typical and customary for the Group companies of its size and risk profile. The Group does not consider any of the deductibles to represent a material risk to the Group. Much of the Group companies' insurance for coverage of property, casualty, business interruption, general liability and US workers' compensation are provided for under policies entered into on behalf of Dover and all of its subsidiaries. The premiums are allocated amongst the Dover companies on the basis of relative sales or payroll. In substantially all cases, such insurance does not require any deductible at the subsidiary level. In certain cases, local policies are acquired in addition to the Dover policies in order to further manage the risk at the local level.

The Group does not consider there to be material risk to its supplies of materials, labor or other services used in its operations.

Recent Accounting Pronouncements

Accounting Standards Not Yet Adopted

In December 2007, the FASB issued SFAS No. 141 (revised 2007), *Business Combinations,* ("SFAS 141(R)"). SFAS 141(R) retains the fundamental requirements in SFAS No. 141 that the acquisition method of accounting (which SFAS 141 called the purchase method) be used for all business combinations and for an acquirer to be identified for each business combination. In general, SFAS 141(R): (a) broadens the guidance of SFAS 141, extending its applicability to all events where one entity obtains control over one or more other businesses, (b) broadens the use of fair value measurements used to recognize the assets acquired and liabilities assumed, (c) changes the accounting for acquisition related fees and restructuring costs incurred in connection with an acquisition and (d) increases required disclosures. The Group will apply the provisions of SFAS 141(R) prospectively to business combinations for which the acquisition date is on or after January 1, 2009.

In April 2008, the FASB issued FASB Staff Position (FSP) FAS No. 142-3, which amends the factors that must be considered in developing renewal or extension assumptions used to determine the useful life over which to amortize the cost of a recognized intangible asset under SFAS No. 142, *Goodwill and Other Intangible Assets* ("SFAS 142"). The FSP requires an entity to consider its own assumptions about renewal or extension of the term of the arrangement, consistent with its expected use of the asset, and is an attempt to improve consistency between the useful life of a recognized intangible asset under SFAS 142 and the period of expected cash flows used to measure the fair value of the asset under SFAS 141. The FSP is effective January 1, 2009 and the guidance for determining the useful life of a recognized intangible asset must be applied prospectively to intangible assets acquired after the effective date. The FSP is not expected to have a significant impact on the Group's combined financial statements.

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* ("SFAS 157"), which defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. For financial assets and liabilities, this statement is effective for fiscal periods beginning after November 15, 2007 and does not require any new fair value measurements. In February 2008, FSP No. 157-2 was issued which delayed the effective date of SFAS 157 to fiscal years ending after November 15, 2008 for nonfinancial assets and liabilities, except for items that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). The Group does not expect the adoption of SFAS 157 to have a material effect on its combined financial statements.

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities, Including an Amendment of FASB Statement No. 115*. This statement permits entities to choose to measure many financial instruments and certain other items at fair value. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, including interim periods within that fiscal year. The Group did not elect the fair value option for any of its existing financial instruments as of January 1, 2008 and has not determined whether or not it will elect this option for financial instruments it may acquire in the future.

In December 2007, the FASB issued SFAS No. 160, *Non-controlling Interests in Consolidated Financial Statements — an amendment of ARB No. 51*, ("SFAS 160"). SFAS 160 requires that a non-controlling interest in a subsidiary be reported as equity and the amount of consolidated net income specifically attributable to the non-controlling interest be identified in the consolidated financial statements. It also requires consistency in the manner of reporting changes in the parent's ownership interest and requires fair value measurement of any non-controlling equity investment retained in a deconsolidation. The Group will apply the provisions of this statement prospectively, as required, beginning on January 1, 2009 and does not expect the adoption of SFAS 160 to have a material effect on its combined financial statements.

In March 2008, the FASB issued SFAS No. 161 ("SFAS 161"), *Disclosures about Derivative Instruments and Hedging Activities — an amendment of FASB Statement No. 133.* SFAS 161 required enhanced disclosures about an entity's derivative and hedging activities, including (a) how and why an entity uses derivative instruments, (ii) how derivative instruments and related hedging items are accounted for under SFAS No. 133, and (iii) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. As the provisions of SFAS 161 relate only to enhanced disclosures, this standard will have no impact on the Group's financial position, results of operations or cash flows. SFAS 161 is effective for fiscal periods beginning after November 15, 2008.

In May 2008, the FASB issued SFAS No. 162, "The Hierarchy of Generally Accepted Accounting Principles." The statement is intended to improve financial reporting by identifying a consistent hierarchy for selecting accounting principles. The statement is effective 60 days following the Securities and Exchange Commission's approval of the Public Company Accounting Oversight Board amendments to AU Section 411, "The Meaning of Present Fairly in Conformity with GAAP," and is not expected to have any impact on the Group's results of operations, financial condition or liquidity.

2. Adoption of New Accounting Pronouncement

FIN 48

Effective January 1, 2007, the Group adopted FIN 48, which specifies the way companies are to account for uncertainty in income tax positions, and prescribes a methodology for recognizing, reserving and measuring the tax benefits of a tax position taken, or expected to be taken, in a tax return. There was no impact on the combined financial statements of the Group as a result of adopting the new standard.

3. Inventories

Inventories consist of the following at December 31, 2007:

Raw materials	$2,355,797
Work in process	551,409
Finished goods	1,169,866
	4,077,072
Less: Reserves for excess and obsolete inventories	(708,445)
	$3,368,627

4. Property, Plant and Equipment

Property, plant and equipment, net consist of the following at December 31, 2007:

Land	$ 4,592,897
Buildings and improvements	5,697,838
Machinery, equipment and other	2,285,535
	12,576,270
Less: Accumulated depreciation	(2,990,573)
	$ 9,585,697

5. Goodwill and Other Intangibles Assets

The carrying values of goodwill and other intangible assets at December 31, 2007 are as follows:

	Lives	Cost	Accumulated Amortization	Net
Goodwill	N/A	$38,417,100		$38,417,100
Other intangibles				
Trademarks	15 yrs	1,897,415	453,257	1,444,158
Unpatented technology	15 yrs	22,141,374	5,289,342	16,852,032
Customer related	8 yrs	11,136,367	5,173,476	5,962,891
All other	1-5 yrs	992,495	897,360	95,135
		$36,167,651	$11,813,435	$24,354,216

The balance of Goodwill increased from December 31, 2006 to December 31, 2007 by $3,669,174 due solely to the strengthening of the Euro against the US dollar during that period.

Substantially all of the goodwill and other intangible assets are attributable to the Group’s German operations.

Amortization expense for 2007 was $2,835,181. Amortization expense for each of the next five years will approximate the amount for 2007, subject to the impact of fluctuations in currency exchange rates.

6. Investment in ESMO AG

At December 31, 2007, Rasco GmbH has a 24.27% investment in the capital stock ESMO AG ("ESMO"), a privately owned German company. The Group accounts for the investment in ESMO on the cost method since it does not have the ability to exert significant influence over the operations of ESMO. The carrying value of the investment was $169,000 as of December 31, 2007 and is included in other assets on the combined balance sheet. During 2007, Rasco GmbH received dividends of $159,000 which is included in other expense, net on the combined statement of income and comprehensive income. In October 2008, the shares of ESMO were sold by Rasco GmbH to its parent for €1,000,000. The parent, in turn, sold these shares to certain shareholders and employees of ESMO for the same amount

7. Equity and Cash Incentive Plans

Certain of the management team of the Group participate in the Long Term Incentive Plan ("LTI Plan") sponsored by Dover. The LTI Plan provides for incentive cash payments to be paid each year, if earned, based on the three year historical performance of the business unit. The Group accrues for a portion of the future payouts that are based in part on 2007 and prior earnings. Since some of these potential payouts will not occur in the next twelve months, a portion of this liability is classified as long term deferred compensation.

In addition, the LTI Plan awards a certain level of stock option or Stock Appreciation Rights ("SARs") which vest over a three year period and lapse at the end of ten years. The underlying stock to which the options and appreciation rights relate is that of Dover and not the stock of any of the Group companies. The exercise price is the fair market value of Dover stock at the time the awards are granted.

In 2007, the management of Rasco Group was granted 12,769 SARS with an exercise price of $50.60. During 2007, options to acquire 1.076 shares and 1,697 SARs were forfeited. As of December 31, 2007, the management of Rasco Group held outstanding options to acquire 16,329 shares of Dover common stock and 23,762 of SARs at a weighted average exercise price of $44.11. None of the options or SARs were exercisable at December 31, 2007. Dover uses the Black-Scholes valuation model to estimate the fair value of its Stock Appreciation Rights (SARs) and stock options that are granted to employees. The model requires management to estimate the expected life of the SAR or option, expected forfeitures and the volatility of Dover's stock using historical data. The fair value of each grant was estimated on the date of grant using a Black-Scholes option-pricing model with the following assumptions:

	2007 Grants SARs	2006 Grants SARs	2005 Grants options
Risk-free interest rate	4.84%	4.63%	3.97%
Dividend yield	1.43%	1.52%	1.70%
Expected life (years)	6.50	8	8
Volatility	28.85%	30.73%	31.15%
Option grant price	$50.60	$46.00	$38.00
Fair value of options granted	$16.65	$17.01	$13.24

Compensation expense recorded in 2007 relating to the equity portion of the LTI Plan was $189,283 which is included in sales, general and administrative expenses. Unrecognized compensation expense related to non-vested shares was $216,792 at December 31, 2007. This cost is expected to be recognized over a weighted average period of 1.6 years.

8. Income Taxes

Income tax (benefit) provision for the year ended December 31, 2007 consists of the following:

Current	
US Federal	$ 235,782
State and local	405
Foreign	468,016
Total current expense	704,203
Deferred	
US Federal	(52,766)
Foreign	(3,012,523)
Total deferred benefit	(3,065,289)
Total benefit	$(2,361,086)

Rasco GmbH participates in the Dover German "Organschaft". Accordingly, under German law pertaining to an Organschaft structure, the earnings and losses of Rasco GmbH are pooled with the Organschaft's taxable results and are not taxed at the Rasco GmbH level. Similarly the taxable income or losses of Rosenheim Automation Systems Corporation and Rasco Asia are included in the relevant consolidated federal and state income tax returns filed in the US and Singapore, respectively. For purposes of these combined financial statements, income tax provision (benefit) of the Group companies has been computed as if the companies file their income tax returns on a stand-alone basis.

Earnings before income taxes were taxed within the following jurisdictions:

United States	$ 425,232
Non-US	509,021
	$ 934,253

Differences between the effective income tax rate and the US federal income statutory rate are as follows:

US Federal income tax rate	35.0%
Foreign tax rate differences	(74.9)%
Impact of change in future foreign statutory rates on temporary differences	(209.3)%
Other, net	(3.5)%
Effective income tax rate	(252.7)%

The significant reduction to the effective tax rate was mainly attributable to a reduction in the German statutory tax rate enacted during 2007. In addition there was a reduction of the tax rate from 18% to 10% for Rasco Asia during the year based on trade tax regulations in Singapore.

The tax effects of temporary differences that give rise to future deferred tax assets and liabilities are as follows:

Deferred tax assets	
Deferred compensation	$ 282,984
Depreciation on plant and property and equipment	44,667
Total deferred tax assets	327,651
Deferred tax liabilities	
Intangible assets	(7,062,722)
Total deferred tax liabilities	(7,062,722)
Net deferred tax liabilities	(6,735,071)
Current deferred tax asset	81,079
Non-current deferred tax liability	$(6,816,150)

9. Commitments and Contingent Liabilities

Group companies are involved in certain legal proceedings incidental to their business. Management and legal counsel periodically review the probable outcome of such proceedings. While it is not possible at this time to predict the outcome of these legal actions or any need for additional reserves, in the opinion of management, based on these reviews, it is unlikely that the disposition of these matters will have a material adverse effect on the combined financial position, results of operations, cash flows or competitive position of the Group.

The Group leases certain of its sales facilities, automobiles and equipment. Rental expense under these leases for 2007 was $160,913. The aggregate future minimum lease payments for operating leases as of December 31, 2007 are $180,935 in 2008, $105,963 in 2009 and $32,141 in 2010.

The Group enters into certain agreements with its suppliers. Under these agreements the Company is obligated to purchase approximately $4,500,000 of inventory within the next one to two years.

Warranty program claims are provided for at the time of sale. Amounts provided for are based on historical costs and adjusted for new claims. A Roll forward of the reserve is as follows:

Beginning balance January 1, 2007	$ 955,925
Settlements made, net of provisions	(114,778)
Other changes, principally currency impact	75,645
Ending balance December 31, 2007	$ 916,792

10. Transactions with Affiliates

All of the Group entities are ultimately owned by Dover.

The following services provided by Dover are charged to the Company as described below:

- Insurance coverage for casualty, liability, employment practices and US workers' compensation. The costs are allocated amongst all of the Dover companies based on sales, payroll or other equitable means.
- Stock-based compensation programs. The costs are charged as described in Note 7 above.
- Certain services, including treasury services such as cash pooling and management, certain tax planning services and internal audit and other administrative services are provided as part of the Corporate oversight by the Dover business segment leadership for which a management fee of $248,498 was charged in 2007. These expenses are allocated using estimates considered to be a reasonable reflection of the utilization of services provided to, or of benefits received by the Rasco Group. The allocation methods include consideration of actual consumption or usage of services, adjusted gross revenues, adjusted invested capital and other factors.

11. Subsequent Events

On December 9, 2008, Dover Corporation sold the Rasco Group to Delta Design Inc., a subsidiary of Cohu Inc., for $80 million.

Exhibit 99.4

Rasco Group
Unaudited Combined Financial Statements
September 30, 2008

Rasco Group
Unaudited Combined Balance Sheet
September 30, 2008

	2008
Assets	
Current assets	
Cash and cash equivalents	$ 16,661
Accounts receivable	
Trade	9,928,224
Affiliates	6,564
Inventories	5,678,669
Prepaid expenses	189,518
Deferred income tax asset	86,772
Total current assets	15,906,408
Property, plant and equipment, net	9,656,340
Goodwill	38,491,984
Other intangibles, net	22,132,423
Other assets	987,755
Total assets	$87,174,910
Liabilities and Equity	
Current liabilities	
Accounts payable	$ 1,627,793
Accrued compensation and benefits	2,005,805
Accrued warranty liabilities	961,982
Income taxes payable	244,097
Other accrued liabilities	358,589
Total current liabilities	5,198,266
Deferred income tax liabilities	6,254,520
Deferred compensation	122,351
Total liabilities	11,575,137
Commitments and contingent liabilities	
Divisional equity	59,792,330
Accumulated other comprehensive income	15,807,443
Total equity	75,599,773
Total liabilities and equity	$87,174,910

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

Rasco Group
Unaudited Combined Statements of Income and Comprehensive Income
Nine Months Ended September 30, 2007 and 2008

	2007	2008
Sales, net	$34,739,950	$36,364,825
Cost of sales and other direct costs	20,101,184	20,936,127
Gross profit	14,638,766	15,428,698
Selling, general and administrative expenses	12,942,055	14,219,379
Operating Income	1,696,711	1,209,319
Other expense (income), net	90,688	(318,694)
Income before income taxes	1,606,023	1,528,013
Income tax benefit	1,866,281	27,414
Net income	3,472,304	1,555,427
Other comprehensive income:		
Foreign currency translation adjustments	3,405,461	284,856
Comprehensive income	$ 6,877,765	$ 1,840,283

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

Rasco Group
Unaudited Combined Statement of Changes in Equity
September 30, 2008

	Divisional Equity	Accumulated Other Comprehensive Income	Total
Balances at December 31, 2007	$57,305,526	$ 15,522,587	$72,828,113
Foreign currency translation	—	284,856	284,856
Stock-based compensation expense	34,322	—	34,322
Net advances from affiliates	897,055	—	897,055
Net income	1,555,427	—	1,555,427
Balances at September 30, 2008	$59,792,330	$ 15,807,443	$75,599,773

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

Rasco Group
Unaudited Combined Statements of Cash Flows
Nine Months Ended September 30, 2007 and 2008

	2007	2008
Cash flows from operating activities		
Net income	$ 3,472,304	$ 1,555,427
Adjustments to reconcile net income to net cash provided by (used in) operating activities		
Depreciation and amortization	2,361,473	2,620,210
Stock-based compensation	156,697	34,322
Deferred income taxes	(2,837,367)	(607,061)
Change in assets and liabilities		
Accounts receivable — trade	190,886	(2,476,559)
Inventory	360,575	(2,226,042)
Prepaid expenses and other assets	(28,916)	58,307
Accounts payable	459,318	606,727
Accrued compensation and other accruals	(348,039)	757,121
Accrued income taxes	(589,814)	(121,775)
Other non-current, net	154,308	(741,977)
Net cash provided by (used in) operating activities	3,351,425	(541,300)
Cash flows from investing activities		
Proceeds from sale of fixed assets	5,142	—
Purchase of fixed assets	(101,826)	(307,575)
Net cash used in investing activities	(96,684)	(307,575)
Cash flows from financing activities		
Net advances (to) from affiliates	(3,237,798)	897,055
Net cash provided by financing activities	(3,237,798)	897,055
Effect of exchange rate changes on cash	1,673	(49,649)
Net increase (decrease) in cash and cash equivalents	18,616	(1,469)
Cash and cash equivalents		
Beginning of year	—	18,130
End of year	$ 18,616	$ 16,661

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

1. **Description of Business and Summary of Significant Accounting Policies:**

Description of business

Rasco GmbH and its U.S., Singaporean and China affiliated entities ("Rasco" or the "Company") are engaged in the business of manufacturing (principally in Germany) and selling throughout the world, semiconductor gravity handlers and related service and products.

Combined Financial Statements

The combined financial statements include the accounts of Rasco GmbH, Rosenheim Automation Systems Corporation, Rasco Asia and Rasco Shenzhen.

The shareholders of Rasco GmbH (a German Company) and Rosenheim Automation Systems Corporation (a U.S. Company) are separate companies whose ultimate parent is Dover Corporation ("Dover"). Rasco Asia is a division of a Singaporean company and Rasco Shenzhen is a division of a Chinese company, both who are ultimately owned by Dover. The combined financial statements include the accounts of two legal entities and the two divisions. Intercompany accounts and transactions have been eliminated in combination.

Basis of Presentation

The accompanying unaudited condensed combined financial statements do not include all of the information and notes required by accounting principles generally accepted in the United States of America for complete financial statements and should be read in conjunction with the Rasco Group (the "Group") audited Combined Financial Statements as of December 31, 2007 and for the year then ended, which provides a more complete understanding of Rasco's accounting policies, financial position, operating results and other matters. It is the opinion of management that these financial statements reflect all adjustments necessary for a fair statement of the interim results. The results of operations of any interim period are not necessarily indicative of the results of operations for the full year.

Recent Accounting Pronouncements

In December 2007, the FASB issued SFAS No. 141 (revised 2007), *Business Combinations,* ("SFAS 141(R)"). SFAS 141(R) retains the fundamental requirements in SFAS No. 141 that the acquisition method of accounting (which SFAS 141 called the purchase method) be used for all business combinations and for an acquirer to be identified for each business combination. In general, SFAS 141(R): (a) broadens the guidance of SFAS 141, extending its applicability to all events where one entity obtains control over one or more other businesses, (b) broadens the use of fair value measurements used to recognize the assets acquired and liabilities assumed, (c) changes the accounting for acquisition related fees and restructuring costs incurred in connection with an acquisition and (d) increases required disclosures. The Group will apply the provisions of SFAS 141(R) prospectively to business combinations for which the acquisition date is on or after January 1, 2009.

In April 2008, the FASB issued FASB Staff Position (FSP) FAS No. 142-3, which amends the factors that must be considered in developing renewal or extension assumptions used to determine the useful life over which to amortize the cost of a recognized intangible asset under SFAS No. 142, *Goodwill and Other Intangible Assets* ("SFAS 142"). The FSP requires an entity to consider its own assumptions about renewal or extension of the term of the arrangement, consistent with its expected use of the asset, and is an attempt to improve consistency between the useful life of a recognized intangible asset under SFAS 142 and the period of expected cash flows used to measure the fair value of the asset under SFAS 141. The FSP is effective January 1, 2009 and the guidance for determining the useful life of a recognized intangible asset must be applied prospectively to intangible assets acquired after the effective date. The FSP is not expected to have a significant impact on the Group's combined financial statements.

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* ("SFAS 157"), which defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. For financial assets and liabilities, this statement is effective for fiscal periods beginning after November 15, 2007 and does not require any new fair value measurements. In February 2008, FSP No. 157-2 was issued which delayed the effective date of SFAS 157 to fiscal years ending after November 15, 2008 for nonfinancial assets and liabilities, except for items that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). The Group does not expect the adoption of SFAS 157 to have a material effect on its combined financial statements.

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities, Including an Amendment of FASB Statement No. 115*. This statement permits entities to choose to measure many financial instruments and certain other items at fair value. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, including interim periods within that fiscal year. The Group did not elect the fair value option for any of its existing financial instruments as of January 1, 2008 and has not determined whether or not it will elect this option for financial instruments it may acquire in the future.

In December 2007, the FASB issued SFAS No. 160, *Non-controlling Interests in Consolidated Financial Statements – an amendment of ARB No. 51,* ("SFAS 160"). SFAS 160 requires that a non-controlling interest in a subsidiary be reported as equity and the amount of consolidated net income specifically attributable to the non-controlling interest be identified in the consolidated financial statements. It also requires consistency in the manner of reporting changes in the parent's ownership interest and requires fair value measurement of any non-controlling equity investment retained in a deconsolidation. The Group will apply the provisions of this statement prospectively, as required, beginning on January 1, 2009 and does not expect the adoption of SFAS 160 to have a material effect on its combined financial statements.

In March 2008, the FASB issued SFAS No. 161 ("SFAS 161"), *Disclosures about Derivative Instruments and Hedging Activities — an amendment of FASB Statement No. 133.* SFAS 161 required enhanced disclosures about an entity's derivative and hedging activities, including (a) how and why an entity uses derivative instruments, (ii) how derivative instruments and related hedging items are accounted for under SFAS No. 133, and (iii) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. As the provisions of SFAS 161 relate only to enhanced disclosures, this standard will have no impact on the Group's financial position, results of operations or cash flows. SFAS 161 is effective for fiscal periods beginning after November 15, 2008.

In May 2008, the FASB issued SFAS No. 162, "The Hierarchy of Generally Accepted Accounting Principles." The statement is intended to improve financial reporting by identifying a consistent hierarchy for selecting accounting principles. The statement is effective 60 days following the Securities and Exchange Commission's approval of the Public Company Accounting Oversight Board amendments to AU Section 411, "The Meaning of Present Fairly in Conformity with GAAP," and is not expected to have any impact on the Group's results of operations, financial condition or liquidity.

Other Comprehensive Income

Other comprehensive income consists only of the currency translation of foreign financial statements.

2. Inventories:

The following table displays the components of inventory as of September 30, 2008:

	2008
Raw Materials	$2,615,276
Work in process	1,721,754
Finished goods	2,304,873
	6,641,903
Less reserves	(963,234)
Total	**$5,678,669**

3. Property, Plant & Equipment:

The following table depicts the components of property, plant & equipment, net as of September 30, 2008:

	2008
Land	$ 4,601,850
Buildings and improvements	5,753,819
Machinery, equipment and other	2,515,219
	12,870,888
Accumulated Depreciation	(3,214,548)
Total	**$ 9,656,340**

4. Goodwill and Other Intangibles Assets:

The changes in the carrying value of goodwill and other intangibles through the nine months ended September 30, 2008 are as follows:

	Net Balance December 31, 2007	Amortization	Other Changes	Net Balance September 30, 2008
Goodwill	$38,417,100	$ —	$ 74,884	$38,491,984
Other intangible assets	24,354,216	2,361,632	139,839	22,132,423
Total	**$62,771,316**			**$60,624,407**

Substantially all of the goodwill and intangible assets are attributable to the Company's German operations.

Amortization expense for the nine months ended September 30, 2007 and 2008 was $2,085,883 and $2,361,632, respectively. Other changes consist principally of the impact of currency exchange rates.

5. Investments in Unconsolidated Entities:

At September 30, 2008, Rasco GmbH has a 24.27% investment in the capital stock of ESMO AG (“ESMO”), a privately owned German company. The Group accounts for the investment in ESMO on the cost method since it does not have the ability to exert significant influence over the operations of ESMO. The carrying value of the investment was $169,000 as of September 30, 2008 and is included in other assets on the combined balance sheet. In October 2008, the shares of ESMO were sold by Rasco GmbH to its parent for €1,000,000. The parent, in turn, sold these shares to certain shareholders and employees of ESMO for the same amount

6. Equity Incentive Plans:

In the first nine months of 2008, the management of Rasco was granted 15,817 stock appreciation rights (SARS”) with an exercise price of $42.30. As of September 30, 2008, the management of Rasco held outstanding options to acquire 18,565 shares of Dover common stock and 18,332 of SARs at a weighted average exercise price of $43.60. During the nine months then ended 19,011 stock options or SARs expired unexercised. As of September 30, 2008, options to acquire 10,777 shares of common stock at a price of $38.00 were exercisable. The fair value of the grants is determined using a Black-Scholes option pricing model with the following assumptions:

	2008 Grant	2007 Grant
Risk-free interest rate	3.21%	4.84%
Dividend yield	1.86%	1.43%
Expected life (years)	6.5	6.5
Volatility	26.09%	28.25%
SAR exercise price	$42.30	$50.60
Fair value of SARs granted	$10.97	$16.65

Stock-based compensation expense recorded during the first nine months of 2007 and 2008 was $156,697 and $34,322, respectively. Unrecognized compensation expense related to non-vested shares was $216,792 at September 30, 2008. This cost is expected to be recognized over a weighted average period of 1.6 years.

7. Income taxes:

The effective income tax benefit rate of (116.2)% for the nine months ended September 30, 2007 differs from the Federal Statutory rate of 35% primarily due to earnings taxed in Singapore at lower rates and the impact of the new German income tax rate enacted during 2007 on the deferred temporary differences.

The effective income tax benefit rate of (1.8)% for the nine months ended September 30, 2008 differs from the Federal Statutory rate of 35% due to Non-US earnings being taxed at rates below 35%.

8. Commitments and Contingent Liabilities:

Group companies are involved in certain legal proceedings incidental to their business. Management and legal counsel periodically review the probable outcome of such proceedings. While it is not possible at this time to predict the outcome of these legal actions or any need for additional reserves, in the opinion of management, based on these reviews, it is unlikely that the disposition of these matters will have a material adverse effect on the combined financial position, results of operations, cash flows or competitive position of the Group.

Warranty program claims are provided for at the time of sale. Amounts provided for are based on historical costs and adjusted for new claims.

A roll forward of the reserve is as follows:

	2008
Beginning balance January 1, 2008	$916,792
Warranty provisions, net of settlements	29,388
Other changes, principally currency impact	15,802
Ending balance September 30, 2008	$961,982

9. Transactions with Affiliates:

All of the Group entities are ultimately owned by Dover.

The following services provided by Dover are charged to the Company as described below:

- Insurance coverage for casualty, liability, employment practices and US workers' compensation. The costs are allocated amongst all of the Dover companies based on sales, payroll or other equitable means.
- Stock-based compensation programs. The costs are charged as described in Note 6 above.
- Certain services, including treasury services such as cash pooling and management, certain tax planning services and internal audit and other administrative services are provided as part of the corporate oversight by the Dover business segment leadership for which a management fee of $19,833 and $5,859 was charged in the nine months ended September 30, 2008 and September 30, 2007 respectively. These expenses are allocated using estimates considered to be a reasonable reflection of the utilization of services provided to, or of benefits received by the Rasco Group. The allocation methods include consideration of actual consumption or usage of services, adjusted gross revenues, adjusted invested capital and other factors.

10. Subsequent Events:

On December 9, 2008, Dover Corporation sold Rasco to Delta Design, Inc., a subsidiary of Cohu, Inc., for $80 million.