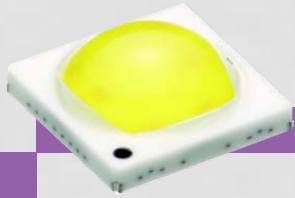


SEOUL Semiconductor – Acriche A4 LED Reverse Costing Report



System Plus Consulting - November 2010

Physical Analysis of the Device Step by Step Reconstruction of the Process Flow Cost of Manufacturing and Estimation of Selling Price

System Plus Consulting is proud to publish the reverse costing report of the Acriche A4 Warm White LED supplied by SEOUL Semiconductor. Based on a complete teardown process, the report provides an estimation of the production cost as well as the selling price of the component.

- The Acriche A4 (AN4240) warm white operates directly from 50V AC power and have a typical brightness of 50lm.
- The component is provided in a specific 2-pins package, compatible with SMT process.
- It can be used in a wide range of lighting applications such as Architectural lighting, Residential lighting, Task lighting, Decorative / Pathway...
- This report provides complete teardown of the LED with:
 - Detailed photos
 - Material analysis
 - Schematic assembly description
 - Manufacturing Process Flow
 - In-depth economical analysis
 - Manufacturing cost breakdown
 - Selling price estimation

	Low Yield		Medium Yield		High Yield	
	Cost	Breakdown	Cost	Breakdown	Cost	Breakdown
FE + BE 0 : Die cost						
Red LED Price x 6						
BE 1 : Packaging cost						
BE 1 : Final test cost						
BE 1 : Yield losses						
Component cost						

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SP10048

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System Plus Consulting is specialized in the **cost analysis** of electronics from **semiconductor devices** to **electronic systems**. Around this main line System Plus Consulting developed a complete range of services and costing tools to provide **in-depth production cost studies** and estimation of the **objective selling price** of the product.

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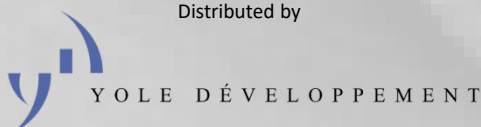
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