



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 6, 2009

VIA U.S. MAIL

Mr. Mark J. Gallenberger
Vice President and Chief Financial Officer
LTX-Credence Corporation
1421 California Circle
Milipitas, California 95035

Re: LTX-Credence Corporation
Form 10-K for the year ended July 31, 2008
Filed October 14, 2008
File No. 000-10761

Dear Mr. Gallenberger:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief