



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

June 22, 2010

Mark Gallenberger  
Chief Financial Officer  
LTX-Credence Corporation  
1355 California Circle  
Milpitas, CA 95035

**Re: LTX-Credence Corporation**  
**Form 10-K for the Fiscal Year ended July 31, 2009**  
**Filed October 15, 2009**  
**File No. 000-10761**

Dear Mr. Gallenberger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James  
Senior Assistant Chief Accountant