

Mail Stop 6010

April 23, 2008

Kevin C. Eichler  
Senior Vice President, Chief Financial Officer and Secretary  
Credence Systems Corporation  
1421 California Circle  
Milpitas, California 95035

**Re: Credence Systems Corporation**  
**Form 10-K for the fiscal year ended November 3, 2007**  
**Filed January 17, 2008**  
**File No. 000-22366**

Dear Mr. Eichler:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief