



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

Mail Stop 3030

April 7, 2010

Ms. Christine Hergenrother  
Chief Financial Officer  
Tegal Corporation  
2201 South McDowell Boulevard  
Petaluma, California 94954

**Re: Tegal Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2009**  
**Filed June 26, 2009**  
**File No. 000-26824**

Dear Ms. Hergenrother:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief