

Mail Stop 6010

July 30, 2008

Via U.S. Mail

Mr. Larry A. Viano  
Chief Financial Officer  
Semitool, Inc.  
655 West Reserve Drive  
Kalispell, Montana 59901

**Re: Semitool, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2007  
File No. 000-25424**

Dear Mr. Viano:

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