

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