



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

DIVISION OF  
CORPORATION FINANCE

September 14, 2012

Via E-mail

Christine Hergenrother  
Chief Financial Officer  
Tegal Corporation  
44 Montgomery Street, Suite 800  
San Francisco, CA 94104-4811

**Re: Tegal Corporation  
Form 8-K  
Filed July 18, 2012  
File No. 1-35141**

Dear Ms. Hergenrother:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc (via e-mail): William Davisson