

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b) (c) AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b)
(AMENDMENT NO. __)*

Tegal Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

879008209

(CUSIP Number)

May 8, 2007

(Date of Event which Requires Filing of this
Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:
 Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

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* The remainder of this cover page shall be filled out for a reporting person's
initial filing on this form with respect to the subject class of securities, and
for any subsequent amendment containing information which would alter
disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed
to be "filed" for the purpose of Section 18 of the Securities Exchange Act of
1934 ("Act") or otherwise subject to the liabilities of that section of the Act
but shall be subject to all other provisions of the Act (however, see the
Notes).

SCHEDULE 13G

CUSIP NO. 879008209

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NAME OF REPORTING PERSON

1 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Lloyd I. Miller, III ###-##-####

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

5 SOLE VOTING POWER

314,925
NUMBER OF
SHARES -----
6 SHARED VOTING POWER
BENEFICIALLY
OWNED BY 42,626
EACH -----
REPORTING 7 SOLE DISPOSITIVE POWER
PERSON
WITH 314,925

8 SHARED DISPOSITIVE POWER

42,626

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

357,551

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* []

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.0%

12 TYPE OF REPORTING PERSON

IA-OO **

*SEE INSTRUCTIONS BEFORE FILLING OUT!

** See Item 4.

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Item 1(a). Name of Issuer: Tegal Corporation
Item 1(b). Address of Issuers's Principal Executive Offices: 2201 South McDowell Boulevard
Petaluma, California 94954
Item 2(a). Name of Person Filing: Lloyd I. Miller, III
Item 2(b). Address of Principal Business Office or, if None, Residence: 4550 Gordon Drive,
Naples, Florida 34102
Item 2(c). Citizenship: U.S.A.
Item 2(d). Title of Class of Securities: Common Stock
Item 2(e). CUSIP Number: 879008209

Item 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b) OR 13d-2(b) or (c), CHECK WHETHER THE PERSON FILING IS A:

Not Applicable, this statement is filed pursuant to 13d-1(c)

Item 4. OWNERSHIP: The reporting person has sole voting and dispositive power with respect to 314,925 of the reported securities as (i) a manager of a limited liability company that is the general partner of a certain limited partnership, and (ii) the custodian to an account set up under the Florida Uniform Gift to Minors Act. The reporting person has shared voting and dispositive power with respect to 42,626 of the reported securities as an investment advisor to the trustee of a certain family trust.

(a) 357,551

(b) 5.0%

(c) (i) sole voting power: 314,925

(ii) shared voting power: 42,626

(iii) sole dispositive power: 314,925

(iv) shared dispositive power: 42,626

Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Not Applicable

Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Persons other than Lloyd I. Miller, III have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the reported securities.

Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable

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Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

Item 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

Item 10. CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: May 10, 2007 /s/ Lloyd I. Miller, III

Lloyd I. Miller, III