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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**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. 1)\***

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**Tegal Corporation**

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(Name of Issuer)

Common Stock

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(Title of Class of Securities)

879008209

(CUSIP Number)

December 31, 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

Page 2 of 5 Pages

<b>1</b>	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  Lloyd I. Miller, III <span style="float: right;">###-##-####</span>		
<b>2</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*  (a) <input type="checkbox"/> (b) <input type="checkbox"/>		
<b>3</b>	SEC USE ONLY		
<b>4</b>	CITIZENSHIP OR PLACE OF ORGANIZATION  United States		
NUMBER OF SHARES BENEFICIALLY OWNED BY  EACH REPORTING PERSON  WITH:	<b>5</b>	SOLE VOTING POWER  399,755	
	<b>6</b>	SHARED VOTING POWER  64,013	
	<b>7</b>	SOLE DISPOSITIVE POWER  399,755	
	<b>8</b>	SHARED DISPOSITIVE POWER  64,013	
<b>9</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  463,768		
<b>10</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*  <input type="checkbox"/>		
<b>11</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  6.5%		
<b>12</b>	TYPE OF REPORTING PERSON  IN-IA-OO **		

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

\*\* See Item 4.

- 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 399,755 of the reported securities as (i) a manager of a limited liability company that is the general partner of a certain limited partnership, (ii) the custodian to an account set up under the Florida Uniform Gift to Minors Act, and (iii) an individual. The reporting person has shared voting and dispositive power with respect to 64,013 of the reported securities as an investment advisor to the trustee of a certain family trust.
- (a) 463,768
- (b) 6.5%
- (c) (i) sole voting power: 399,755
- (ii) shared voting power: 64,013
- (iii) sole dispositive power: 399,755
- (iv) shared dispositive power: 64,013
- 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:
- Other than shares held directly by Lloyd I. Miller, III, 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: February 7, 2008

/s/ Lloyd I. Miller, III  
Lloyd I. Miller, III