FORM 4

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

OMB APPROVAL						
DMB Number:	3235-0287					
Estimated average burden						
ours per response 0.5						

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Ty	pe Response	es)																			
1. Name and Address of Reporting Person * MARXE AUSTIN W & GREENHOUSE DAVID M						2. Issuer Name and Ticker or Trading Symbol TEGAL CORP /DE/ [TGAL]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director Officer (give title below) Other (specify below)								
(Last) (First) (Middle) C/O SPECIAL SITUATIONS FUNDS, 527 MADISON AVENUE, SUITE 2600						3. Date of Earliest Transaction (Month/Day/Year) 07/31/2006															
(Street) 4. If NEW YORK, NY 10022					4. If Amendment, Date Original Filed(Month/Day/Year)							6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person _Form filed by More than One Reporting Person									
(City		(State)		(Zip)		Table I - Non-Derivative Securities Acquired, Disposed of, or B							eneficially Owned								
1.Title of Security (Instr. 3) 2. Transaction Date (Month/Day)			Execut any	2A. Deemed Execution Date, if any Month/Day/Year)		(Instr. 8)		on 4. Securities Acquir (A) or Disposed of (D) (Instr. 3, 4 and 5)		dof	E R	Beneficially	of Securities y Owned Following ransaction(s)		6. Ownership Form: Direct (D) or Indirect		Beneficial Ownership				
								Code	e	V	Amount	or (D)	Pric	e				(I) (Instr.	4)		
Common	Stock		07/31/	2006				P			621	A	\$ 4.24	. 1	,977,075			I		•	mited erships
Common	Stock		08/01/	2006				P			3,351 (1)	A	\$ 3.96	58 1	,980,426	(1)		I (1)	I	-	mited erships
Reminder: indirectly.	Report on a	separate line	e for eac	h class of sec	curities	beneficia	lly o	wned				ho res	spone	d to	the colle	ection of in	format	ion		SEC 1	1474 (9-
																uired to re d OMB cor			S		02)
				Table II -											ally Owned	l					
Derivative Conversion Date		3. Transaction 3A. Deemed Execution Date (Month/Day/Year) any				ion	5. Number of		6. an	(Month/Day/Year)		7. T Am Und Sec	Fitle and abount of derlying curities str. 3 and	(Instr. 5)		ive es ially ng ed etion(s)	Form Deriva Securi Direct or Ind	rship of ative ity: (D) irect	11. Natur of Indirec Beneficia Ownershi (Instr. 4)		
						Code	v	(A)	(D)	Da Ex	nte ercisable	Expira Date	ation	Titl	Amount or Number of Shares						

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
MARXE AUSTIN W & GREENHOUSE DAVID M C/O SPECIAL SITUATIONS FUNDS 527 MADISON AVENUE, SUITE 2600 NEW YORK, NY 10022		X					

Signatures

Austin W. Marxe	08/02/2006
**Signature of Reporting Person	Date
David M. Greenhouse	08/02/2006
**Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

This is a joint filing by Austin W. Marxe (Marxe) & David M. Greenhouse (Greenhouse). They share voting and investment control over all securities owned by Special Situations Fund III QP, L.P. (QP), Special Situations Cayman Fund, L.P. (Cay), Special Situations Private Equity Fund, L.P. (PE), Special Situations Technology Fund, LP (Tech) & Special Situations Technology II, Fund, L.P. (Tech II), respectively. 642,216 shares of CS, 314,721 Wts equal to CS are held by QP, 176,035 shares of CS,

(1) LP (Tech) & Special Situations Technology II, Fund, E.F. (Tech II), respectively. 642,216 shares of CS, 514,721 wis equal to CS are held by C1, 176,663 shares of CS, 23,941 Wts equal to CS are held by PE, 35,239 shares of CS, 23,941 Wts equal to CS are held by Tech & 222,589 shares of CS, 141,663 Wts equal to CS are held by Tech II. The interest of Marxe and Greenhouse in the shares of Common Stock owned by QP, Cay, PE, Tech, and Tech II is limited to the extent of his pecuniary interest.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.