FORM 4	
Check this box if no	Ī

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(Check this box if no
1	onger subject to
S	ection 16. Form 4 or
F	form 5 obligations may
с	ontinue. See
Ŀ	nstruction 1(b)

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

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden hours per response... 0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)												
1. Name and Address of Reporting Pers	2. Issuer Name and Ticker or Trading Symbol						5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
MARXE AUSTIN W & GREENE	W & GREENHOUSE DAVID M TEGAL CORP /DE/ [TGAL]							Director X 10% Owner				
(Last) (First)	(Middle)	3. Date of Earliest	Transaction	(Mo	nth/Day/Ye	ear)		Officer (give title below) Other (specify below)				
153 E 53RD ST, 55TH FL	01/27/2004											
(Street)		4. If Amendment, Date Original Filed(Month/Day/Year)						6. Individual or Joint/Group Filing(Cl	neck Applicable	Line)		
								_X_Form filed by One Reporting Person				
NEW YORK, NY 10022								Form filed by More than One Reporting Person				
(City) (State)	(Zip)		Table I -	Non-	Derivative	e Secur	ities Acq	uired, Disposed of, or Beneficially Ov	vned			
1. Title of Security	2. Transaction	2A. Deemed 3. Transaction 4. Securities Acquired					5. Amount of Securities Beneficially	6.	7. Nature of			
(Instr. 3)	B) Date Execution Date, if Code (A) or Disposed of (D)				of (D)	Owned Following Reported Ownership Indirect						
	(Month/Day/Year)		(Instr. 8)	(Instr. 3, 4 and 5))	Transaction(s)		Beneficial			
		(Month/Day/Year)			((Instr. 3 and 4)		Ownership		
						(A)			or Indirect	(Instr. 4)		
			C. 1.	v		(A) or			(I) (I			
			Code	v	Amount	(D)	Price		(Instr. 4)			
Common Stock	01/27/2004		S		150,000	р	\$	1 226 426	т	By Limited		
Common Stock	01/2//2004		5		150,000	D	3.6131	4,226,426	1	Partnership		
					22.200	D	\$	4,194,226 (1)	143	By Limited		
Common Stock	01/28/2004		S		32,200					Partnership		
					<u>(1)</u>		3.8539	.,		(1) r		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond
to the test of the securities of the securiti

Persons who respond to the collection of information contained SEC 1474 (9-02) in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

	(e.g., puts, calls, warrants, options, convertible securities)														
1. Title of	2.	3. Transaction	3A. Deemed	4.		5. N	lumber	6. Date Exerc	isable and	7. Title and	Amount	8. Price of	9. Number of	10.	11. Nature of
Derivative	Conversion	Date	Execution Date, if	Transac	tion	of		Expiration Da	te	of Underlyi	ng	Derivative	Derivative	Ownership	Indirect
Security	or Exercise	(Month/Day/Year)	any	Code		Der	ivative	(Month/Day/Y	(ear)	Securities	-	Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Sec	urities			(Instr. 3 and	14)	(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative					Acq	uired						Owned	Security:	(Instr. 4)
	Security					(A)							0	Direct (D)	
							posed of						1	or Indirect	
						(D)							Transaction(s)	< /	
							tr. 3, 4,					(Instr. 4)	(Instr. 4)		
						and	5)								
											Amount				
									Expiration		or				
								Exercisable	Date		Number				
				Code	V	(A)	(D)				of Shares				
Convertible	.	01/07/0004		C			52 500	00/10/2002	00/00/2011	Common Stock	1 50 000	¢ 0.25	070 145		By Limited
Bonds	\$ 0.35	01/27/2004		C			52,500	09/10/2003	09/09/2011	Stock	150,000	\$ 0.35	979,145	1	Partnerships
						-									1
Convertible	\$ 0.35	01/28/2004		С			11.270	09/10/2003	09/09/2011	Common	32,200	\$ 0.35	967,875		By Limited
Bonds							,			Stock	. ,=••		,		Partnerships

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
MARXE AUSTIN W & GREENHOUSE DAVID M 153 E 53RD ST 55TH FL NEW YORK, NY 10022		Х						

Signatures

Austin W. Marxe	01/30/2004
**Signature of Reporting Person	Date
David M. Greenhouse	01/30/2004
**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) and David M. Greenhouse (Greenhouse). They share voting and investment control over all securities owned by Special Situations Private Equity Fund, L.P. (PE), Special Situations Technology Fund, LP (Tech) and Special Situations Technology II, Fund, L.P. (Tech II), respectively. 582,860 Bonds Cvt for 1,665,314 Common (1) Stock and 857,131 Wts are held by PE, 63,027 Bonds Cvt for 180,077 Common Stock and 93,515 Wts are held by Tech and 317 Common Stock, 321,988 Bonds Cvt for 919,966 Common Stock and 477,906 Wts are held by Tech II. The interest of Marxe and Greenhouse in the shares of Common Stock owned by 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.