

FORM 4

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

OMB APPROVAL	
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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 Type Responses)

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 _____ 10% Owner ____ 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) 12/31/2005			
(Street) NEW YORK, NY 10022		4. If Amendment, Date Original Filed(Month/Day/Year)		6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> 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 Beneficially Owned			

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	12/31/2005 ⁽¹⁾ (2)		J		7,553,299 ⁽¹⁾ (2)	A	\$ 0 ⁽¹⁾ (2)	14,722,529 ⁽¹⁾ (2)	I ⁽¹⁾ (2)	By Limited Partnership ⁽¹⁾ (2)

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

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Warrant	\$ 1	12/31/2005		J ⁽¹⁾ (2)		687,351 ⁽¹⁾ (2)	07/14/2005	07/14/2010	Common Stock	687,351	\$ 0 ⁽¹⁾ (2)	1,339,751 ⁽¹⁾ (2)	I ⁽³⁾ (4)	By Limited Partnership ⁽³⁾ (4)
Warrant	\$ 1	12/31/2005		J ⁽¹⁾ (2)		3,089,299 ⁽¹⁾ (2)	09/19/2005	09/19/2010	Common Stock	3,089,299	\$ 0 ⁽¹⁾ (2)	6,021,515 ⁽¹⁾ (2)	I ⁽³⁾ (4)	By Limited Partnership ⁽³⁾ (4)
Warrant	\$ 1	12/31/2005		J ⁽¹⁾ (2)		0 ⁽¹⁾ (2)	06/30/2005	06/30/2011	Common Stock	0 ⁽¹⁾ (2)	\$ 0 ⁽¹⁾ (2)	14,566 ⁽¹⁾ (2)	I ⁽³⁾ (4)	By Limited Partnership ⁽³⁾ (4)
Warrant	\$ 1	12/31/2005		J ⁽¹⁾ (2)		0 ⁽¹⁾ (2)	09/09/2005	09/09/2011	Common Stock	0 ⁽¹⁾ (2)	\$ 0 ⁽¹⁾ (2)	1,243,239 ⁽¹⁾ (2)	I ⁽³⁾ (4)	By Limited Partnership ⁽³⁾ (4)

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

/s/ Austin W. Marxe	01/04/2005
<small>Signature of Reporting Person</small>	<small>Date</small>

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 Cayman Fund, L.P. (Cayman), Special Situations Private Equity Fund, L.P. (PE), Special Situations Technology Fund, LP (Tech), Special Situations Technology II, Fund, L.P. (Tech II) and Special Situations Fund III QP, L.P. (QP), respectively. 2,076,923 shares of Common Stock are held by Cayman, 2,141,538 shares of Common Stock are held by PE, 404,615 shares of Common Stock

are held by Tech, 2,546,154 shares of Common Stock are held by Tech II and 7,553,299 shares of Common Stock are held by QP. Pursuant to that certain Exchange Tender Offer described in the Schedule TO-I of Special Situations Fund III, L.P. (SSF III), as filed by SSF III with the Securities and Exchange Commission on November 17, 2005, SSF III transferred the securities included in this Form 4 to QP on December 31, 2005.

(2) The interest of each of Marx and Greenhouse in the shares of Common Stock owned by Cayman, PE, Tech, Tech II and QP is limited to the extent of his pecuniary interest.

This is a joint filing by Austin W. Marx (Marx) and David M. Greenhouse (Greenhouse). They share voting and investment control over all securities owned by Special Situations Cayman

(3) Fund, L.P. (Cayman), Special Situations Private Equity Fund, L.P. (PE), Special Situations Technology Fund, LP (Tech), Special Situations Technology II, Fund, L.P. (Tech II) and Special Situations Fund III QP, L.P. (QP), respectively.

1,038,462 Warrants with varying terms are held by Cayman, 1,816,712 Warrants with varying terms are held by PE, 287,292 Warrants with varying terms are held by Tech, 1,699,955

(4) Warrants with varying terms are held by Tech II and 3,776,649 Warrants with varying terms are held by QP. The interest of each of Marx and Greenhouse in the shares of Common Stock owned by Cayman, PE, Tech, Tech II and QP 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.

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Attachment to Form 4

Statement of Joint Filer

Name of Designation Filer:

Austin W. Marxe

Issuer Name and Ticker on Trading Symbol:

Tegal Corporation [TGAL]

Statement for Month/Day/Year:

December 31, 2005

Name and Address of Joint Filer:

David M. Greenhouse

527 Madison Avenue, Suite 2600

New York, New York 10022