

Mail Stop 6010

May 12, 2006

Via U.S. Mail

Robert G. Gargus
Senior Vice President and Chief Financial Officer
Applied Micro Circuits Corporation
215 Moffett Park Drive
Sunnyvale, California 94089

Re: Applied Micro Circuits Corporation
Form 10-K for the fiscal year ended March 31, 2005
Filed June 7, 2005
File No. 000-23193

Dear Mr. Gargus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant