

Mail Stop 6010

March 16, 2007

Via Facsimile and U.S. Mail

Mr. Alan F. Krock
Chief Financial Officer
PMC-Sierra, Inc.
Mission Towers One
3975 Freedom Circle
Santa Clara, CA 95054-1203

**Re: PMC-Sierra, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 9, 2006
File No. 0-19084**

Dear Mr. Krock:

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