

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