



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

January 9, 2009

Michael W. Zellner
Chief Financial Officer
PMC-Sierra, Inc.
3975 Freedom Circle
Santa Clara, CA 95045

**Re: PMC-Sierra, Inc.
Annual Report on Form 10-K
Filed February 22, 2008
File No. 000-19084**

Dear Mr. Zellner:

We refer to your response to prior comment 1 in your letter dated December 22, 2008. Without more detail, we are unable to express an opinion regarding your conclusion that you have an appropriate basis to omit the identified performance targets. Since you are in possession of all facts related to your disclosure, we have determined not to disagree further regarding your decision to omit this information from your filing. As in all cases, we remind you that you are responsible for the adequacy and accuracy of the disclosure in your filings.

We have completed our review of the Form 10-K and related filings for PMC-Sierra, Inc. and have no further comments at this time.

Sincerely,

Tim Buchmiller
Senior Attorney

cc (via fax): Donna M. Petkanics—Wilson Sonsini Goodrich & Rosati, PC