



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

May 2, 2011

Via U.S. Mail

Mr. Gregory S. Lang
President
PMC-Sierra, Inc.
3975 Freedom Circle
Santa Clara, CA 95054

Re: PMC-Sierra, Inc.
Form 10-K for the year ended December 27, 2009
Filed February 24, 2010
Form 10-K for the year ended December 26, 2010
Filed February 24, 2011
File No. 0-19084

Dear Mr. Lang:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief