



DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

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

March 24, 2010

Thurman K. Case
Chief Financial Officer
Cirrus Logic, Inc.
2901 Via Fortuna
Austin, Texas 78746

**Re: Cirrus Logic, Inc.
Form 10-K for the Fiscal Year Ended March 28, 2009
Filed June 1, 2009
File No. 000-17795**

Dear Mr. Case:

We have completed our review of your Form 10-K and related filings and have no further comments.

Sincerely,

Jay Mumford
Senior Attorney