



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2011

Mr. 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 27, 2010**  
**Filed on June 1, 2010**  
**File No. 000-17795**

Dear Mr. Case:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James  
Senior Assistant Chief Accountant