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September 27, 2016

Mr. Brent J. Fields, Secretary
U. S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

As a public company, Cirrus Logic supports recommendations from NASDAQ, and other public companies, for the adoption of rules to require investors to publicly disclose their short positions in exact parity with the mandatory disclosures applicable to long investors.

We believe that the discrepancy between the reporting of long and short positions is out of balance with today's transparent markets, leaving public companies and their investors without important information necessary to ensure fair and efficient markets.

We strongly urge your consideration of NASDAQ's "Petition for Rulemaking to Require Disclosure of Short Positions in Parity with Required Disclosure of Long Positions."

Thank you very much for your attention to this matter.

Sincerely yours,

Jason Rhode
President and Chief Executive Officer

Thurman Case
Chief Financial Officer