

CIRRUS LOGIC, INC.
RECONCILIATION BETWEEN GAAP AND NON-GAAP FINANCIAL INFORMATION
(unaudited, in thousands, except per share data)
(not prepared in accordance with GAAP)

We use these Non-GAAP financial numbers to assist us in the management of the Company because we believe that this information provides a more consistent and complete understanding of the underlying results and trends of the ongoing business due to the uniqueness of these charges.

	<u>Three Months Ended</u>			<u>Nine Months Ended</u>	
	<u>Dec. 26, 2009 Q3'10</u>	<u>Sep. 26, 2009 Q2'10</u>	<u>Dec. 27, 2008 Q3'09</u>	<u>Dec. 26, 2009 Q3'10</u>	<u>Dec. 27, 2008 Q3'09</u>
<i>Net Income Reconciliation</i>					
GAAP Net Income	\$ 11,055	\$ 6,764	\$ 2,750	\$ 18,040	\$ 11,243
Acquisition related items	404	404	364	1,212	400
Stock based compensation expense	1,397	1,383	1,310	4,133	4,210
Facility and other related adjustments	(375)	-	(36)	(397)	180
Provision for litigation expenses and settlements	135	-	-	(2,610)	1,771
Restructuring and other costs, net	86	(165)	-	(79)	-
Proceeds from non-marketable securities & other	(500)	-	-	(500)	11
Patent agreement, net	-	(1,400)	-	(1,400)	-
Non-GAAP Net Income (Loss)	\$ 12,202	\$ 6,986	\$ 4,388	\$ 18,399	\$ 17,815
<i>Earnings Per Share reconciliation</i>					
GAAP Diluted income per share	\$ 0.17	\$ 0.10	\$ 0.04	\$ 0.28	\$ 0.17
Effect of Acquisition related items	0.01	0.01	0.01	0.02	0.01
Effect of Stock based compensation expense	0.02	0.02	0.02	0.06	0.06
Effect of Facility and other related adjustments	-	-	-	(0.01)	-
Effect of Provision for litigation expenses and settlements	-	-	-	(0.04)	0.03
Effect of Restructuring and other costs, net	-	-	-	-	-
Effect of Proceeds from non-marketable securities & other	(0.01)	-	-	(0.01)	-
Effect of Patent agreement, net	-	(0.02)	-	(0.02)	-
Non-GAAP Net income (loss) per share	\$ 0.19	\$ 0.11	\$ 0.07	\$ 0.28	\$ 0.27
<i>Operating Income Reconciliation</i>					
GAAP Operating Income (Loss)	\$ 10,903	\$ 6,438	\$ 2,127	\$ 17,094	\$ 8,924
Stock compensation expense - COGS	55	43	55	150	300
Stock compensation expense - R&D	438	428	522	1,380	1,545
Stock compensation expense - SG&A	904	912	733	2,603	2,365
Acquisition related intangibles and other	404	404	364	1,212	400
Facility and other related adjustments	(375)	-	(36)	(397)	180
Provision for litigation expenses and settlements	135	-	-	(2,610)	1,771
Restructuring and other costs, net	86	(165)	-	(79)	-
Proceeds from non-marketable securities & other	(500)	-	-	(500)	11
Patent agreement, net	-	(1,400)	-	(1,400)	-
Non-GAAP Operating Income (Loss)	\$ 12,050	\$ 6,660	\$ 3,765	\$ 17,453	\$ 15,496
<i>Operating Expense Reconciliation</i>					
GAAP Operating Expenses	\$ 23,983	\$ 22,536	\$ 21,951	\$ 66,353	\$ 69,791
Stock compensation expense - R&D	(438)	(428)	(522)	(1,380)	(1,545)
Stock compensation expense - SG&A	(904)	(912)	(733)	(2,603)	(2,365)
Amortization of acquisition intangibles	(404)	(404)	(364)	(1,212)	(1,092)
Facility and other related adjustments	375	-	36	397	(180)
Provision for litigation expenses and settlements	(135)	-	-	2,610	(1,771)
Restructuring and other costs, net	(86)	165	-	79	-
Proceeds from non-marketable securities & other	500	-	-	500	(11)
Patent agreement, net	-	1,400	-	1,400	-
Non-GAAP Operating Expenses	\$ 22,891	\$ 22,357	\$ 20,368	\$ 66,144	\$ 62,827