

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

	Quarter Ended		
	Mar. 25, 2006	Dec. 24, 2005	Mar. 26, 2005
GAAP revenue			\$ 40,415
<i>Non-GAAP adjustments:</i>			
Video product line revenue; video assets sold June 30, 2005			(3,659)
Non-GAAP revenue			\$ 36,756

*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 in our business since we have sold the video product line assets.*

GAAP operating expenses	\$ 12,815
<i>Non-GAAP adjustments:</i>	
License agreement	7,000
Non-GAAP operating expenses	\$ 19,815

*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.*

GAAP net income	\$ 15,437
<i>Non-GAAP adjustments:</i>	
Subtract tax benefit due to expiration of statute of limitations in foreign jurisdictions	(1,254)
Adjust for non-GAAP operating expenses listed above	(7,000)
Non-GAAP net income	\$ 7,183

*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 in our business.*

GAAP diluted earnings per share	\$ 0.17
<i>Non-GAAP adjustments:</i>	
Effect of the tax benefit due to expiration of statute of limitations in foreign jurisdictions	(0.01)
Effect for non-GAAP operating expenses listed above	(0.08)
Non-GAAP net income	\$ 0.08

*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 in our business.*