

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

	<b>Jun. 24, 2006</b>	<b>Fiscal Q2, 2007 Guidance</b>
<i>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 business.</i>		
<i>Effect of stock based compensation on Research &amp; Development ("R&amp;D") and Sales, General, &amp; Administrative expense ("SG&amp;A"):</i>		
GAAP R&D and SG&A Expense	\$ 22,903	\$22,000 to \$24,000
<i>Non-GAAP Adjustments:</i>		
Subtract: Stock-based compensation expense in R&D and SG&A Expense	(1,337)	(1,400)
Non-GAAP R&D and SG&A Expense	\$ 21,566	\$20,600 to \$22,600

*Effect of stock based compensation on Net Income:*

GAAP net income	\$ 7,681
<i>Non-GAAP adjustments:</i>	
Add: Stock-based compensation expense	1,352
Non-GAAP net income	\$ 9,033
GAAP diluted earnings per share	\$ 0.09
<i>Non-GAAP adjustments:</i>	
Effect of the stock-based compensation expense	0.01
Non-GAAP diluted earnings per share	\$ 0.10

*Summary of stock-based compensation expense recorded during the first quarter of fiscal year 2007 included above as a reconciling item to GAAP net income.*

	<b>June 24, 2006</b>
Cost of sales	\$ 15
R&D	528
SG&A	809
Effect on Income from continuing operations (before taxes)	1,352
Income Tax	-
Total stock-based compensation expense (net of taxes)	\$ 1,352