

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.*

	<b>Quarter Ended</b>
	<b>Jun. 27, 2009</b>
<i>Net Income (Loss) Reconciliation</i>	
GAAP net income	\$ 221
<i>Non-GAAP adjustments:</i>	
Stock compensation expense - COGS	52
Stock compensation expense - R&D	514
Stock compensation expense - SG&A	787
Amortization of acquisition intangibles	404
Facility and other related adjustments	(22)
Provision for litigation expenses	(2,745)
Non-GAAP net loss	\$ (789)
<i>EPS Reconciliation</i>	
GAAP diluted income per share	\$ -
<i>Non-GAAP adjustments:</i>	
Effect of stock compensation expense - COGS	-
Effect of stock compensation expense - R&D	0.01
Effect of stock compensation expense - SG&A	0.01
Effect of amortization of acquisition intangibles	0.01
Effect of facility and other related adjustments	-
Effect of provision for litigation expenses	(0.04)
Non-GAAP diluted loss per share	\$ (0.01)
<i>Operating Loss Reconciliation</i>	
GAAP Operating Loss	\$ (247)
<i>Non-GAAP adjustments:</i>	
Stock compensation expense - COGS	52
Stock compensation expense - R&D	514
Stock compensation expense - SG&A	787
Amortization of acquisition intangibles	404
Facility and other related adjustments	(22)
Provision for litigation expenses	(2,745)
Non-GAAP Operating Loss	\$ (1,257)
<i>Operating Expense Reconciliation</i>	
GAAP Operating Expenses	\$ 19,834
<i>Non-GAAP adjustments:</i>	
Stock compensation expense - R&D	514
Stock compensation expense - SG&A	787
Amortization of acquisition intangibles	404
Facility and other related adjustments	(22)
Provision for litigation expenses	(2,745)
Non-GAAP Operating Expenses	\$ 20,896