

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.

	Quarter Ended
	Sep. 27, 2008
<i>Net Income Reconciliation</i>	
GAAP net income	\$ 6,355
<i>Non-GAAP adjustments:</i>	
Adjust:	
Stock compensation expense	1,230
Amortization of acquisition intangibles	364
Facility and other related adjustments	(34)
Provision for litigation expenses	1,771
Non-GAAP net income	\$ 9,686
<i>EPS Reconciliation</i>	
GAAP diluted earnings per share	\$ 0.10
<i>Non-GAAP adjustments:</i>	
Effect of stock compensation expense	0.02
Effect of amortization of acquisition intangibles	-
Effect of facility and other related adjustments	-
Effect of provision for litigation expenses	0.03
Non-GAAP diluted earnings per share	\$ 0.15
<i>Operating Income Reconciliation</i>	
GAAP Operating Income	\$ 5,754
Adjust:	
Stock compensation expense	1,230
Amortization of acquisition intangibles	364
Facility and other related adjustments	(34)
Provision for litigation expenses	1,771
Non-GAAP Operating Income	\$ 9,085
<i>Operating Income Percent Reconciliation</i>	
GAAP Operating Income percent	11%
Adjust:	
Stock compensation expense	2%
Amortization of acquisition intangibles	1%
Facility and other related adjustments	0%
Provision for litigation expenses	3%
Non-GAAP Operating Income	17%
<i>Operating Expense Reconciliation</i>	
GAAP Operating Expenses	\$ 24,232
<i>Non-GAAP adjustments:</i>	
Less:	
Stock compensation expense	1,182
Amortization of acquisition intangibles	364
Facility and other related adjustments	(34)
Provision for litigation expenses	1,771
Non-GAAP Operating Expenses	\$ 20,949