

**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.*

	Three Months Ended			Six Months Ended	
	Sep. 26, 2009	Jun. 27, 2009	Sep. 27, 2008	Sep. 26, 2009	Sep. 27, 2008
	Q2'10	Q1'10	Q2'09	Q2'10	Q2'09
<i>Net Income Reconciliation</i>					
<b>GAAP Net Income</b>	<b>\$ 6,764</b>	<b>\$ 221</b>	<b>\$ 6,355</b>	<b>\$ 6,985</b>	<b>\$ 8,493</b>
Acquisition related items	404	404	364	808	36
Stock based compensation expense	1,383	1,353	1,230	2,736	2,900
Facility and other related adjustments	-	(22)	(34)	(22)	216
Provision for Litigation expenses	-	(2,745)	1,771	(2,745)	1,771
Restructing and other costs, net	(165)	-	-	(165)	-
Impairment of Intangibles	-	-	-	-	11
Patent agreement, net	(1,400)	-	-	(1,400)	-
<b>Non-GAAP Net Income (Loss)</b>	<b>\$ 6,986</b>	<b>\$ (789)</b>	<b>\$ 9,686</b>	<b>\$ 6,197</b>	<b>\$ 13,427</b>
<i>Earnings Per Share reconciliation</i>					
<b>GAAP Diluted income per share</b>	<b>\$ 0.10</b>	<b>\$ -</b>	<b>\$ 0.10</b>	<b>\$ 0.11</b>	<b>\$ 0.13</b>
Effect of Acquisition related items	0.01	0.01	-	0.01	-
Effect of Stock based compensation expense	0.02	0.02	0.02	0.04	0.04
Effect of Facility and other related adjustments	-	-	-	-	-
Effect of Provision for Litigation expenses	-	(0.04)	0.03	(0.04)	0.03
Effect of Restructing and other costs, net	-	-	-	-	-
Effect of Impairment of Intangibles	-	-	-	-	-
Effect of Patent agreement, net	(0.02)	-	-	(0.02)	-
<b>Non-GAAP Net income (loss) per share</b>	<b>\$ 0.11</b>	<b>\$ (0.01)</b>	<b>\$ 0.15</b>	<b>\$ 0.10</b>	<b>\$ 0.20</b>
<i>Operating Income Reconciliation</i>					
<b>GAAP Operating Income (Loss)</b>	<b>\$ 6,438</b>	<b>\$ (247)</b>	<b>\$ 5,754</b>	<b>\$ 6,191</b>	<b>\$ 6,797</b>
Stock compensation expense - COGS	43	52	48	95	245
Stock compensation expense - R&D	428	514	446	942	1,023
Stock compensation expense - SG&A	912	787	736	1,699	1,632
Amortization of acquisition intangibles	404	404	364	808	36
Facility and other related adjustments	-	(22)	(34)	(22)	216
Provision for litigation expenses	-	(2,745)	1,771	(2,745)	1,771
Restructing and other costs, net	(165)	-	-	(165)	-
Impairment of Intangibles	-	-	-	-	11
Patent agreement, net	(1,400)	-	-	(1,400)	-
<b>Non-GAAP Operating Income (Loss)</b>	<b>\$ 6,660</b>	<b>\$ (1,257)</b>	<b>\$ 9,085</b>	<b>\$ 5,403</b>	<b>\$ 11,731</b>
<i>Operating Expense Reconciliation</i>					
<b>GAAP Operating Expenses</b>	<b>\$ 22,536</b>	<b>\$ 19,834</b>	<b>\$ 24,232</b>	<b>\$ 42,370</b>	<b>\$ 47,840</b>
Stock compensation expense - R&D	(428)	(514)	(446)	(942)	(1,023)
Stock compensation expense - SG&A	(912)	(787)	(736)	(1,699)	(1,632)
Amortization of acquisition intangibles	(404)	(404)	(364)	(808)	(36)
Facility and other related adjustments	-	22	34	22	(216)
Provision for litigation expenses	-	2,745	(1,771)	2,745	(1,771)
Restructing and other costs, net	165	-	-	165	-
Impairment of Intangibles	-	-	-	-	(11)
Patent agreement, net	1,400	-	-	1,400	-
<b>Non-GAAP Operating Expenses</b>	<b>\$ 22,357</b>	<b>\$ 20,896</b>	<b>\$ 20,949</b>	<b>\$ 43,253</b>	<b>\$ 43,151</b>