

Mail Stop 6010

May 12, 2006

Via U.S. Mail

Robert G. Gargus
Senior Vice President and Chief Financial Officer
Applied Micro Circuits Corporation
215 Moffett Park Drive
Sunnyvale, California 94089

**Re: Applied Micro Circuits Corporation
Form 10-K for the fiscal year ended March 31, 2005
Filed June 7, 2005
File No. 000-23193**

Dear Mr. Gargus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant