



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 3, 2011

Mr. Robert G. Gargus
Chief Financial Officer
Applied Micro Circuits Corporation
215 Moffett Park Drive
Sunnyvale, CA 94089

Re: Applied Micro Circuits Corporation
Form 10-K for the fiscal year ended March 31, 2010
Filed May 12, 2010
File No. 000-23193

Dear Mr. Gargus:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief