



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0303

February 9, 2009

**Via Facsimile 212-903-9100 and U.S. Mail**

Scott Sonnenblick  
Linklaters LLP  
1345 Avenue of the Americas  
New York, New York 10105

**Re: Wavecom S.A.  
Schedule TO-T/A filed on February 3, 2009 by Sierra Wireless  
SEC File No. 5-50760**

Dear Mr. Sonnenblick:

The staff in the Office of Mergers and Acquisitions in the Division of Corporation Finance has reviewed the amended filing listed above and the accompanying response letter dated February 3, 2009. Our comment follows. All defined terms used in this letter have the same meaning as in your offer materials.

1. In comment 4 in our prior letter dated January 27, 2009, we asked whether Wavecom provided Purchaser with confidential information including projections or forecasts, in the course of the negotiations leading up to the Offers. Your response indicates that no such information was received "prior to the execution of the Memorandum of Understanding." Was any such confidential information exchanged *after* the Memorandum was executed? If so, please provide it to use supplementally, along with your analysis as to why disclosure is not required.

**Closing Comments**

If necessary, please amend your filing promptly in response to the above comment. In addition or alternatively, provide the supplemental analysis and information. Your response letter should be "tagged" as correspondence and filed via EDGAR. Please

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understand that we may have additional comments after reviewing your amended filings and responses to our comments. If you have any questions, please do not hesitate to contact me at (202) 551-3263.

Regards,

Christina Chalk  
Senior Special Counsel  
Office of Mergers and Acquisitions