



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2011

Via E-mail

Mr. David McLennan  
Chief Financial Officer  
Sierra Wireless, Inc.  
13811 Wireless Way, Richmond  
British Columbia, Canada V6V 3A4

**Re: Sierra Wireless, Inc.**  
**Form 40-F for the fiscal year ended December 31, 2010**  
**Filed March 18, 2011**  
**File No. 0-30718**

Dear Mr. McLennan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director