



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

DIVISION OF  
CORPORATION FINANCE

September 8, 2020

Samuel Cochrane  
Chief Financial Officer  
Sierra Wireless, Inc.  
13811 Wireless Way  
Richmond, British Columbia, Canada V6V 3A4

**Re: Sierra Wireless, Inc.**  
**Form 40-F for the Year Ended December 31, 2019**  
**Filed March 11, 2020**  
**File No. 000-30718**

Dear Mr. Cochrane:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing