From: Michael Heckrotte, COMPLIANCE CERTIFICATION SERVICES To: Tim Harrington, FCC Equipment Authorization Branch

Applicant: Sierra Wireless Inc.

FCC ID: N7N-MC5720

Correspondence Reference Number: 32317 731 Confirmation Number: EA171888 Date of Original E-Mail: 12/29/2006

Subject: info request

Per matrix "Item # 4" is it the intent for this filing EA171888 to contain the

following SAR reports?

06U10665-1B 06LR023SAR-F 06U10634-4B 06LR024SAR-F

At present only the 1st, 2nd, 4th are included - please explain, or revise if appropriate.

<answer>there should be three SAR reports for this filing EA171888 as below:

06U10665-1B

06LR023SAR-F

06LR024SAR-F

06U10665-1B report is based on 06U10634-4B report. Please see revised matrix uploaded today.

Thanks,

CCS