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

Applicant: Sierra Wireless Inc.

FCC ID: N7NMC8755

Correspondence Reference Number: 32319 731 Confirmation Number: EA428344 Date of Original E-Mail: 12/29/2006

Subject: info request

Per matrix "Item # 6" is it the intent for this filing EA428344 to contain the following SAR reports?

06U10666-1 06U10634-4B 06LR024SAR-F

At present only the 1st, 3rd are included - please explain, or revise if appropriate.

<answer>there should be two SAR reports for this filing EA428344 as below:

06U10666-1

06LR024SAR-F

06U10666-1 report is based on 06U10634-4B report. Please see revised matrix uploaded today.

Thanks,

CCS