

May 2, 2007

Federal Communications Commission
Authorization and Standards Division
7435 Oakland Mills Road
Columbia, MD 21046

Re: **Sierra Wireless Inc.**
FCC ID: N7NMC8781,
Grant Date: 4/26/2007

Dear Sir or Madame,

The original Operation Description uploaded on 4/26/07 may cause some unnecessary confusion, so the applicant issued an attestation statement to clarify. However this document contains some confidential information, so shall be withheld from public disclosure. Since attestation statement exhibit can not be kept confidential, please kindly supersede it. The revised operational Description was already uploaded.

Please accept the request.

Thank you,

A handwritten signature in black ink, appearing to read 'Helen Zhao', is positioned above the typed name.

Helen Zhao
Certification Division
Compliance Certification Services (CCS-TCB)