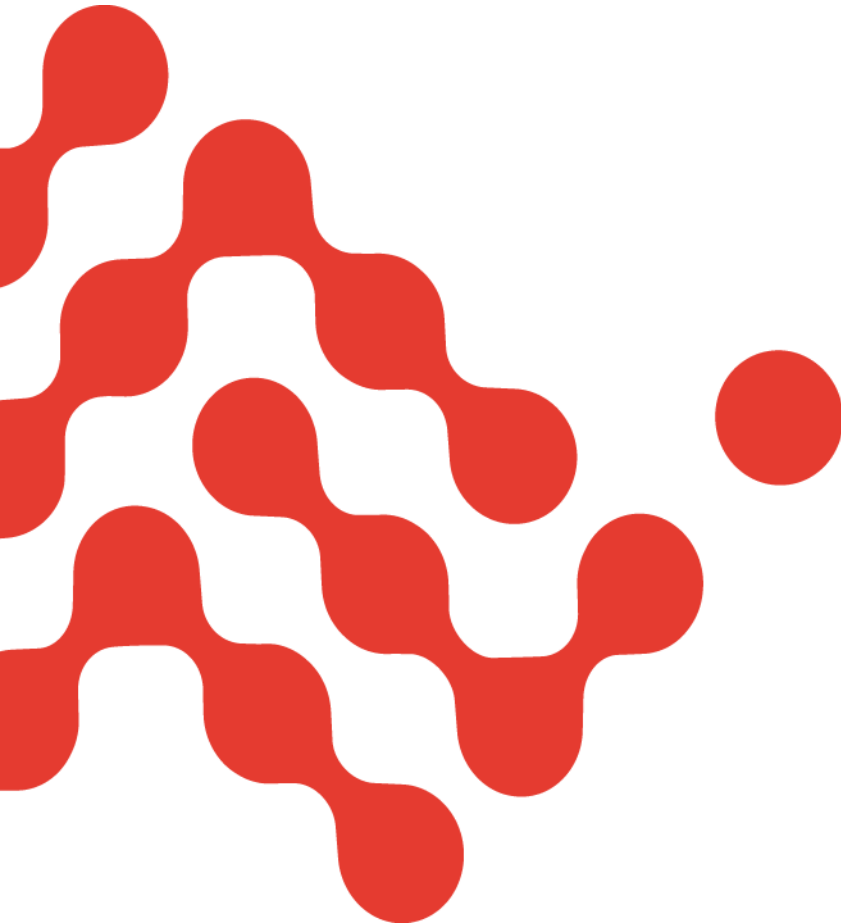


Reconciliation of Q1 2011 GAAP to Non-GAAP Results

May 4, 2011



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Reconciliation of GAAP to Non-GAAP Results

With reference to our press release of May 4, 2011, we are providing additional non-material information regarding our reconciliation of Q1 2011 GAAP to non-GAAP results additional non-material information.

Our consolidated financial statements are prepared in accordance with U.S. GAAP on a basis consistent for all periods presented. In addition to results reported in accordance with U.S. GAAP, we use non-GAAP financial measures as supplemental indicators of our operating performance. The term “non-GAAP financial measure” is used to refer to a numerical measure of a our historical or future financial performance, financial position or cash flows that: (i) excludes amounts, or is subject to adjustments that have the effect of excluding amounts, that are included in the most directly comparable measure calculated and presented in accordance with U.S. GAAP in a company’s statement of income, balance sheet or statement of cash flows; or (ii) includes amounts, or is subject to adjustments that have the effect of including amounts, that are excluded from the most directly comparable measure so calculated and presented. We refer to gross margin, operating expenses, earnings (loss) from operations, net earnings (loss) and earnings (loss) per share adjusted for specific items that affect comparability as non-GAAP gross margin, non-GAAP operating expenses, non-GAAP earnings (loss) from operations, non-GAAP net earnings (loss) and non-GAAP diluted earnings (loss) per share, respectively. We disclose non-GAAP amounts as we believe that these measures provide better information on actual operating results and assist in comparisons from one period to another.

Readers are cautioned that non-GAAP financial measures do not have any standardized meaning prescribed by U.S. GAAP and therefore may not be comparable to similar measures presented by other companies.

Q1 2011 Reconciliation of GAAP to Non-GAAP Results

In thousands of US\$, Except earnings (loss) per share	GAAP Results Q1 2011	Non-GAAP Adjustments						Non GAAP Q1 2011
		Purchase Price Amort Wavecom	Purchase Price Amort AirLink	Restructuring Integration	Stock Comp	Foreign Exchange Loss	Non- Controlling Interest	
Revenue	144,275							144,275
Cost of goods sold	104,811				113			104,698
Gross margin	39,464	0	0	0	(113)	0	0	39,577
GM %	27.4%							27.4%
Sales and marketing	12,268				322			11,946
Research and development	23,512	1,483	132		391			21,506
Administration	9,385				805			8,580
Restructuring	325			325				0
Integration	540			540				0
Amortization	2,848	1,224	449					1,175
Total Operating Expenses	48,878	2,707	581	865	1,518	0	0	43,207
Earnings (loss) from operations	(9,414)	(2,707)	(581)	(865)	(1,632)	0	0	(3,629)
Foreign exchange gain (loss)	422	0			422			0
Other expense	(40)	0						(40)
Other expense	382	0	0	0	0	422	0	(40)
Earnings (loss) before income taxes	(9,032)	(2,707)	(581)	(865)	(1,632)	422	0	(3,669)
Income tax expense (recovery)	(1,199)			(60)		87		(1,226)
Net earnings (loss) before non-contr int	(7,833)	(2,707)	(581)	(805)	(1,632)	335	0	(2,443)
Non-controlling interest	(44)						(32)	(12)
Net earnings (loss)	(7,789)	(2,707)	(581)	(805)	(1,632)	335	32	(2,431)
Diluted earnings (loss) per share	(0.25)							(0.08)
WA Diluted Shares	31,237							31,237