

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING SECURITIES THAT HAVE BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933.**

**STATEMENT OF AVAILABILITY**

Together, this Statement of Availability, the enclosed documents, and any other documents delivered to you in the future pursuant to Rule 428(b) of the Securities Act of 1933 (the “Act”), comprise a prospectus under Section 10(a) of the Act, covering Sierra Wireless, Inc.’s (the “Company”) Amended and Restated 1997 Stock Option Plan (the “Plan”).

The following documents are being provided to you in connection with your participation in the Plan:

- This Statement of Availability;
- The Summary Plan Description; and
- Either (a) the Company’s Annual Report on Form 40-F for the fiscal year ended December 31, 2006 filed under the Securities Exchange Act of 1934 (the “Exchange Act”), (b) the Company’s most recent Annual Report to shareholders, or (c) the Company’s most recent Prospectus filed pursuant to Rule 424(b) under the Act.

In addition, the Company will make available to you without charge, upon your written or oral request, copies of the following documents, as well as copies of quarterly, annual, and other reports, or other communications that are periodically distributed to its shareholders, except for exhibits to those documents:

1. The Company’s most recent Form 40-F filed with the Commission, as to the description of the Company’s securities.
2. All reports filed by the Company pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the year covered by the Form 40-F noted above.
3. All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of the Registration Statement but before the filing of a post-effective amendment which indicates that all securities offered have been sold, or which deregisters all securities then remaining unsold.

All of the above documents shall be deemed to be incorporated by reference into and to be part of the Registration Statement and this Prospectus from the date of the filing of such documents.

Questions about the Plan may be emailed to [ESOPHelp@sierrawireless.com](mailto:ESOPHelp@sierrawireless.com). To request copies of any of these documents or for further information about the Company or the Plan, please contact the Vice-President Human Resources or Vice-President Finance at the following address and telephone numbers:

Sierra Wireless, Inc.  
13811 Wireless Way  
Richmond, British Columbia  
Canada V6V 3A4  
Vice President Human Resources 604-232-1476 OR  
Vice President Finance 604-231-1118

## OTHER AVAILABLE INFORMATION

The Company is subject to the informational requirements of the Exchange Act and files reports and other information with the SEC. Reports and other information can be inspected and copied at the public reference facilities maintained by the SEC at 100 F Street, N.E., Room 1580, Washington D.C. 20549. Copies of such materials are also available free of charge on the internet at <http://www.sec.gov>.