

Linklaters

Avocats à la Cour de Paris
Solicitors of the Supreme Court of England and Wales

Linklaters LLP
25 rue de Marignan
75008 Paris
Telephone (+33) 1 56 43 56 43
Facsimile (+33) 1 43 59 41 96
Palais J 030

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Ms. Michele Anderson
Chief, Office of Mergers and Acquisitions
Division of Corporation Finance

Ms. Christina Chalk
Senior Special Counsel, Office of Mergers and Acquisitions
Division of Corporation Finance

January 5, 2009

Proposed Offer by Sierra Wireless France SAS for Shares, ADSs and Convertible Bonds of Wavecom S.A.

Ladies and Gentlemen:

We are acting as French counsel to Sierra Wireless France SAS, a *société par actions simplifiée* organized under the laws of France ("**Purchaser**") and an indirect wholly-owned subsidiary of Sierra Wireless, Inc., a Canadian corporation, in connection with its proposed offer (the "**Offer**") to acquire the common shares ("**Shares**") and bonds convertible and/or exchangeable for newly issued or existing Shares by option (*obligations à options de conversion et/ou d'échange en actions nouvelles ou existantes*) ("**OCEANes**") of Wavecom S.A., a *société anonyme* organized under the laws of France ("**Wavecom**").

Purchaser is seeking to acquire for cash all outstanding Shares, nominal value €1.00, Wavecom American Depositary Shares and OCEANes, through concurrent offers in France and the United States.

We have reviewed the no action letter dated January 5, 2009 prepared by Linklaters LLP on behalf of Purchaser and requesting relief from certain provisions of the United States Securities Exchange Act of 1934, as amended (the "**Letter**"). We believe the descriptions of the French public offer laws and regulations and the French public offer practices applicable to the Offer contained therein are fair, complete and accurate as regards the aspects of the Offer for which relief has been requested in the Letter.

The foregoing confirmation is limited to the description in the Letter of French public offer laws and regulations and French public offer practices. No confirmation or opinion shall be implied or inferred beyond that. We have only considered the French public offer laws, rules, procedures and practices. We have not provided advice as to, or analyzed, whether the relief requested in the Letter is appropriate, justified or complete.

Linklaters LLP is a limited liability partnership registered in England and Wales with registered number OC326345. It is a law firm regulated by the Solicitors Regulation Authority. The term partner in relation to Linklaters LLP is used to refer to a member of the LLP or an employee or consultant of Linklaters LLP or any of its affiliated firms or entities with equivalent standing and qualifications. A list of the names of the members of Linklaters LLP and of the non-members who are designated as partners and their professional qualifications is open to inspection at its registered office, One Silk Street, London EC2Y 8HQ, England or on www.linklaters.com and such persons are either solicitors, registered foreign lawyers or European lawyers.

Please refer to www.linklaters.com/regulation for important information on our regulatory position.



Linklaters

This letter is provided solely for the benefit of the addressee in connection with the transactions contemplated by the Letter and may not be used or relied upon by any other person or for any other purpose.

Yours sincerely,



Pierre Tourres
Avocat à la Cour