
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A Amendment No. 2

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): July 17, 2002

NOVATEL WIRELESS, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State of incorporation)

86-0824673
(I.R.S. Employer Identification No.)

9360 Towne Centre Drive, Suite 110
San Diego, CA 92121
(Address of principal executive offices)

Registrant's telephone number, including area code: (858) 320-8800

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Item 4. Changes in Registrant's Certifying Accountant.

On July 17, 2002, the Board of Directors of Novatel Wireless, Inc. (the "Company"), upon recommendation of its Audit Committee, decided not to engage Arthur Andersen LLP ("Andersen") as the Company's principal public accountants and engaged KPMG LLP ("KPMG") to serve as the Company's principal public accountants for fiscal year 2002.

Andersen's reports on the consolidated financial statements of the Company and its subsidiaries for the two most recent fiscal years ended December 31, 2001 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended December 31, 2001 and the subsequent interim period through July 17, 2002, there were no disagreements between the Company and Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter of the disagreement in connection with their reports; and there were no reportable events as described in Item 304(a) (1) (v) of Regulation S-K.

The Company, after reasonable efforts, has not been able to obtain a letter from Andersen regarding the paragraphs above as Andersen no longer has the ability to provide such letters.

During the Company's two most recent fiscal years ended December 31, 2001 and the subsequent interim period through July 17, 2002, the Company did not consult KPMG with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, or any other matters or reportable events as set forth in Items 304 (a) (2) (i) and (ii) of Regulation S-K.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

September 10, 2002

NOVATEL WIRELESS, INC.

By: /s/ Melvin L. Flowers

Melvin L. Flowers
Senior Vice President of Finance, Chief
Financial Officer and Secretary