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WESS A. HENDERSON
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and Regulatory Policy

STEVEN C. REED
Secretary/General Counsel

CHERLYN D. VOSS
Director of Regulatory Review

Re: Missouri Public Service Commission 2011 Annual Report Review

Company Name: Mitel NetSolutions, Inc.

Tracking Number: BMAR- 2012 - 1181

The initial review of this 2011 annual report has been completed and no errors or omissions were identified during this review. Therefore, this annual report has been accepted and placed on file with the Commission. This annual report was only reviewed for procedural errors and omissions and is not a financial statement attested to by the Commission.

Reviewer: Kari Salsman

Date of Review: April 23, 2012