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May 4, 2015

**VIA OVERNIGHT DELIVERY**

Attn: Sharla Dillon, Dockets  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-9021  
(615) 741-3939



Re: Mitel Cloud Services, Inc.  
Interconnected and Nomadic Voice-over-Internet Protocol Services

To Whom It May Concern:

Mitel Cloud Services, Inc. respectfully submits to the Commission notification that it will begin providing Interconnected and Nomadic Voice-over-Internet Protocol ("VoIP") services throughout the State of Tennessee in addition to providing interexchange and local exchange telecommunications services.

I have enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with additional information, please contact me at the above address or telephone number. Thank you for your attention to this matter.

Respectfully submitted,

Lance Steinhart, Esq.  
Managing Attorney  
Lance J.M. Steinhart, P.C.  
Attorneys for Mitel Cloud Services, Inc.

cc: Jon Brinton