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March 26, 2018

VIA OVERNIGHT DELIVERY

Dockets
Tennessee Public Utility Commission
502 Deaderick Street
Nashville, TN 37243
(615) 741-3939

18-00031

Re: Notification of Transfer of Control of Mitel Cloud Services, Inc.

To Whom It May Concern,

With this original and one (1) copy, Mitel Networks Corporation ("Mitel Networks Corp."), Mitel US Holdings, Inc. ("Mitel US"), Mitel (Delaware), Inc. ("Mitel DE"), Mitel Networks, Inc., formerly ShoreTel, Inc. ("MNI") and Mitel Cloud Services, Inc. ("Mitel Cloud") (collectively, the "Parties") hereby notify the Tennessee Public Utility Commission (the "Commission"), of the transfer of control of Mitel Cloud from Mitel DE to MNI (the "Transaction"). This transaction is the result of internal restructuring. For the Commission's records, the Parties provide the following information:

I. THE PARTIES

A. Mitel Networks Corporation, Mitel US Holdings, Inc., Mitel (Delaware) Inc.

Mitel DE, is a Delaware corporation and a direct wholly owned subsidiary of Mitel US. Mitel US is a Delaware corporation and direct wholly owned subsidiary of Mitel Networks Corp. Mitel Networks Corp. is a publicly traded (NASDAQ and TSX) Canadian corporation that, to its knowledge, does not have any 10% or greater owners other than institutional investor: NWQ Investment Management Company, LLC, which publicly reported that it held 12.3% of Mitel Networks Corp. common shares as of February 3, 2017. NWQ Investment Management Company, LLC does not have board representation or any right to board representation and has publicly reported that it holds the Mitel Networks Corp. common shares for investment purposes. Accordingly, it does not hold a controlling interest in Mitel Networks Corp.

Mitel Networks Corp. has its executive offices at 350 Legget Drive, Ottawa, Ontario, Canada K2K 2W7. Mitel Networks Corp. is a leading provider of integrated communications solutions and services for business customers. Mitel Networks Corp.'s internet protocol-based communications offerings consist of a combination of telephony hardware products, such as communications platforms and desktop devices, and software applications that integrate voice, video, and data communications with business applications and processes. Mitel Networks Corp. also offers a range of other services, including the design of communications networks and implementation, maintenance, training and support services. In addition, Mitel Networks Corp. sells packaged software applications that are designed to solve particular business communications challenges, including applications for contact centers, mobility, teleworking, messaging, and collaboration. Mitel Networks Corp. operates from over 40 locations world-wide.

B. Mitel Networks, Inc.

Mitel Networks Corporation and Mitel US Holdings, Inc. entered into an Agreement and Plan of Merger with Shelby Acquisition Corporation, dated July 27, 2017, for the purchase of MNI (which was formerly ShoreTel, Inc.) and its subsidiaries. On December 29, 2017, the former Mitel Networks, Inc. (the "Former Mitel Networks") and MNI (which was formerly ShoreTel, Inc.), both Delaware corporations, merged and the surviving company, MNI, was renamed Mitel Networks, Inc., the same name previously held by the Former Mitel Networks. The Former Mitel Networks was dissolved during the merger into MNI. Assets of the Former Mitel Networks now belong to MNI. MNI is not a regulated utility.

C. Mitel Cloud Services, Inc.

Mitel Cloud, is certificated to provide competitive local exchange, interexchange, voice over internet protocol ("VOIP"), and commercial mobile radio ("CMRS") services nationwide.¹ In 1995, Mitel Cloud was granted authority to provide interexchange service throughout Tennessee (Docket No. 95-03325). Mitel Cloud was approved by the Commission to provide resold local exchange service on January 3, 2006 (Docket No. 05-00272). Mitel Cloud also provides VOIP services within the state. Mitel Cloud is a provider of interstate telecommunications services as a competitive carrier pursuant to Federal Communications Commission ("FCC") regulations.

¹ Mitel Cloud is certificated to provide competitive local exchange and interexchange services in Alabama, Alaska, Arizona, Arkansas, California, Canada, Colorado, Connecticut, Delaware, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Washington, West Virginia, Wisconsin, and Wyoming. Mitel Cloud is certificated to provide competitive local exchange services in the District of Columbia, Florida, and Virginia. Mitel Cloud is certificated to provide CMRS services in California, Colorado, Delaware, Hawaii, Illinois, Indiana, Louisiana, Michigan, Montana, Nebraska, Nevada, North Dakota, South Dakota, Vermont, and West Virginia. Mitel is certificated to provide VOIP services in Arizona, California, Connecticut, Illinois, Indiana, Iowa, Michigan, Montana, Nebraska, and North Dakota.

II. DESIGNATED CONTACT

Questions, correspondence or other communications concerning this notice should be directed to:

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III. DESCRIPTION OF THE TRANSACTION

Pursuant to the terms of Common Stock Issuance Agreement, dated December 29, 2017, MNI agreed to issue Mitel DE 100 shares of common stock in exchange for the transfer by Mitel DE of 1,000 shares of common stock of Mitel Cloud. As a result of this Transaction, MNI is wholly owned by Mitel DE. The direct ownership of Mitel Cloud is therefore transferred from Mitel DE to MNI. However, Mitel Cloud remains indirectly owned by Mitel DE.

The Transaction was seamless and communicated to Mitel Cloud's customers, and in no event will it result in the discontinuance or material reduction, loss, or impairment of service to customers, except as otherwise previously agreed by the parties under contract. All existing customers of Mitel Cloud will continue to be served by Mitel Cloud pursuant to its existing authorizations, at existing rates, terms and conditions. For the Commission's reference, charts depicting the current and post-closing entity ownership structure of the Parties are provided as Exhibit A.

IV. PUBLIC INTEREST ANALYSIS

The Transaction is part of internal restructuring due to the previous purchase and transfer of ShoreTel, Inc. The Transaction aims to serve the public interest in that it was designed to strengthen the Mitel entities overall, while maintaining the managerial, technical, and financial resources available to the Parties. The Transaction was structured to have no material adverse impact on Mitel Cloud's current customers, who will continue to receive their existing services at the same rates, terms and conditions as at present, except as otherwise previously agreed by the parties under contract. It is currently intended that Mitel Cloud's present management team remain with the Company, continuing to direct day-to-day operations.

V. CONCLUSION

The Parties respectfully request that the Commission note the Transaction for its records.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. Please contact the undersigned if there are any questions regarding this filing.

Respectfully submitted,

Mitel Networks Corporation
Mitel US Holdings, Inc.
Mitel (Delaware), Inc.
Mitel Networks, Inc.
Mitel Cloud Services, Inc.



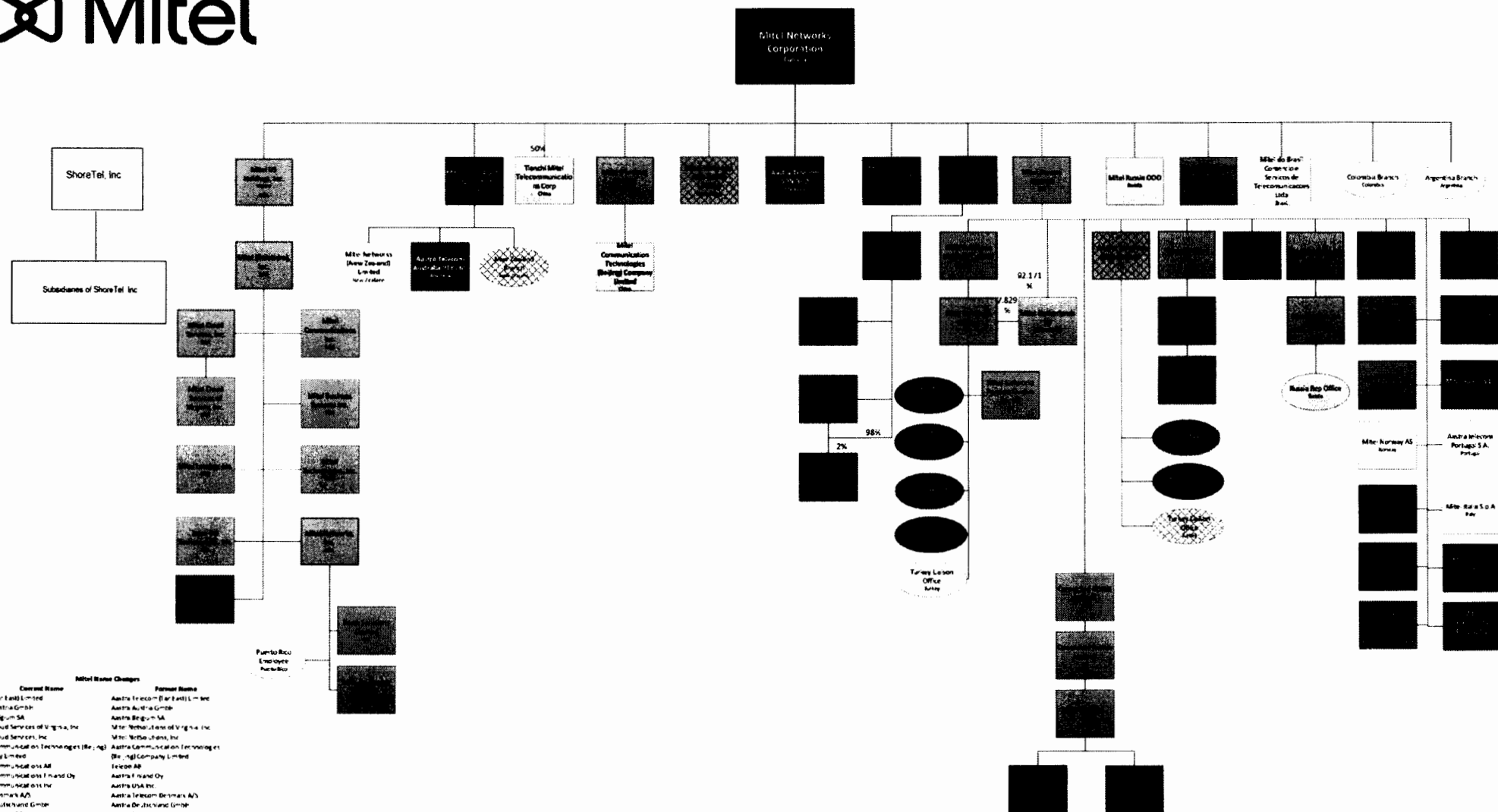
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Its Counsel

Enclosures

Exhibit A

Pre Close



| Current Name | Netel Name Changer | Former Name |
|--|-----------------------------------|-----------------------------------|
| Wdr. (Austria) Limited | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Austria GmbH | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Belgien SA | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Commun. de Belgique SA | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Comm. Services Inc. | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Commun. et Technologie (Bel.) | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Germany Limited | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Communications AG | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Communications France Oy | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Communications AG | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Denmark AG | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Deutsche GmbH | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. France AG | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. France SAS | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Incorporated Mexico, S.A. de C.V. | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Italia S.p.A. | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Lease SA | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Netherlands B.V. | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Netherlands Tele. AF-CA (PTE) Ltd | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Norway AS | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Russia OOO | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Schweiz AG | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Spain S.L. | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Sweden AB | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Telecom Services and Services | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |
| Wdr. Telecommunications Italia | Austria Telecom (Austria) Limited | Austria Telecom (Austria) Limited |

* Mirci Networks Limited owns 1% of Entity

** Mitel Networks Corporation owns less than 1% interest in Entity

*** Mitel Austria GmbH Slovenia, Poland and Czech Republic employees and a rep office in Hungary

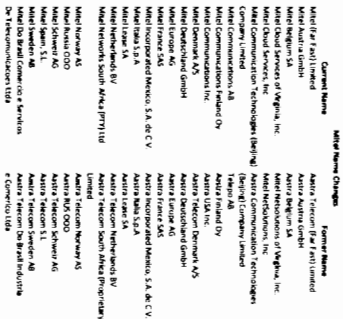
**** Mitel Networks Limited owns 1,000 Non Voting Class A Preference Shares

***** Mikel Europ Limited owns 99% of this Entity and an individual, Siddagutta Srinath owns 1% of Entity

Siddaghatta Srinath owns 1% of Entky

 To be dissolved

Post Close



- (1) **Midat Networks Limited** owns 1% of Entity
- (2) **Midat Networks Corporation** owns less than 1% interest Entity
- (3) **Midat s.p. z o.o.** (Slovakia, Poland and Czech Republic employees and no office in Hungary)
- (4) **Midat Networks Limited** owns 1,000 Non-Voting Class A Preference Shares
- (5) **Midat Europe Limited** owns 1% of this Entity and an individual. Subsequent Spanish owns 1% of Entity
- (6) **Midat Networks Corporation** owns 4,354 preferred shares of **AMC, Inc.**