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VIA E-FILING

Florida Public Service Commission
Division of Competitive Markets and Enforcement
Certification
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399-0850

Re: Mitel NetSolutions, Inc.
f/k/a Inter-Tel NetSolutions, Inc.

Dear Sir/Madam:

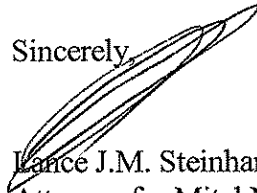
I am writing this letter in order to notify the Commission that Inter-Tel NetSolutions, Inc. has changed its name to Mitel NetSolutions, Inc.

Mitel NetSolutions, Inc. is qualified to do business in the State of Florida as evidenced by a copy of the Amended Certificate of Authority issued by the Florida Secretary of State and attached hereto. Upon Commission approval of the name change, the company will file revised tariff labels.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

If you have any questions regarding the foregoing, please do not hesitate to call me. Thank you for your attention to this matter.

Sincerely,



Lance J.M. Steinhart, Esq.
Attorney for Mitel NetSolutions, Inc.
f/k/a Inter-Tel NetSolutions, Inc.

Enclosures

cc: Jon Brinton