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December 8, 2010

VIA OVERNIGHT DELIVERY

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Florida Public Service Commission Tariff Section 2540 Shumard Oak Blvd., Gunter Bldg. Tallahassee, Florida 32399-0850

> Re: Mitel NetSolutions, Inc. Price List Filing

To Whom It May Concern:

Enclosed please find one original and one (1) copy of Mitel NetSolutions, Inc.'s Initial Price List for local exchange telecommunications service.

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

If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

Heather Kirby

Legal Assistant to Lance J.M. Steinhart Attorney for Mitel NetSolutions, Inc.

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