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September 7, 2018

VIA ELECTRONIC DELIVERY

Executive Director State of Washington Utilities and Transportation Commission 1300 S. Evergreen Park Dr., SW Olympia, WA 98504

Re:

Mitel Cloud Services Inc. Transfer of Control to Mitel Networks, Inc.

UT-180249

Dear Sir/Madam:

Pursuant to staff request (Virgil Santos), please accept this original letter as notification that internal restructuring involving certificated company, Mitel Cloud Services, Inc. has been consummated on December 31st, 2017. The Commission has yet to approve the internal restructuring as detailed in notice filed on March 26, 2018.

Please verify receipt of this filing via a return e-mail. If you have any questions or if I may provide you with any additional information, please do not hesitate to contact Kali Reeves at 770-232-9200 or info@telecomcounsel.com.

Sincerely,

Lance J.M. Steinhart, Esq.

Managing Attorney

Lance J.M. Steinhart, P.C.

Attorneys for Mitel Cloud Services, Inc.