

LEGAL INSIGHT. BUSINESS INSTINCT.

August 1, 2007

FILED/ACCEPTED

AUG - 1 2007

Federal Communications Commission
Office of the Secretary

VIA HAND DELIVERY

Marlene H. Dortch, Secretary
Federal Communications Commission
The Portals
445 12th Street, S.W.
Washington, D.C. 20554

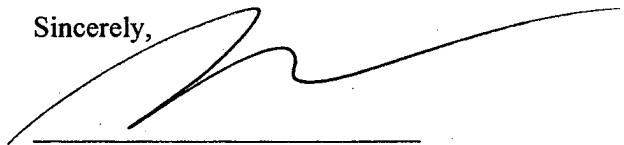
Re: **SUPPLEMENTAL FILING**
ITC-T/C-20070608-00221; Request of Inter-Tel (Delaware), Inc., Inter-Tel NetSolutions, Inc., and Mitel Networks Corporation for Approval of the Transfer of Control of a Company Holding Domestic and International Section 214 Authority

Dear Ms. Dortch:

Pursuant to FCC staff request, the filing parties seek to clarify that although Arsenal Holdco Sàrl was correctly cited as a Luxemburg company throughout the above-cited transfer of control application, it was incorrectly referred to as a U.S. company in the Post-Transaction Corporate Structure Chart provided within Exhibit B in the original filing in the above-cited docket. Attached as Revised Exhibit B to this supplemental filing is a corrected version of the Pre- and Post Transaction Corporate Structure Charts showing Arsenal Holdco Sàrl as a Luxemburg company.

An original and four (4) copies of this Supplemental filing are enclosed. Kindly date-stamp the extra copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact the undersigned.

Sincerely,



Catherine Wang
Jeffrey Strenkowski ✓

Counsel for Inter-Tel (Delaware), Inc.
and Inter-Tel NetSolutions, Inc.

Cc: Sumita Mukhoty (FCC)(E-mail)

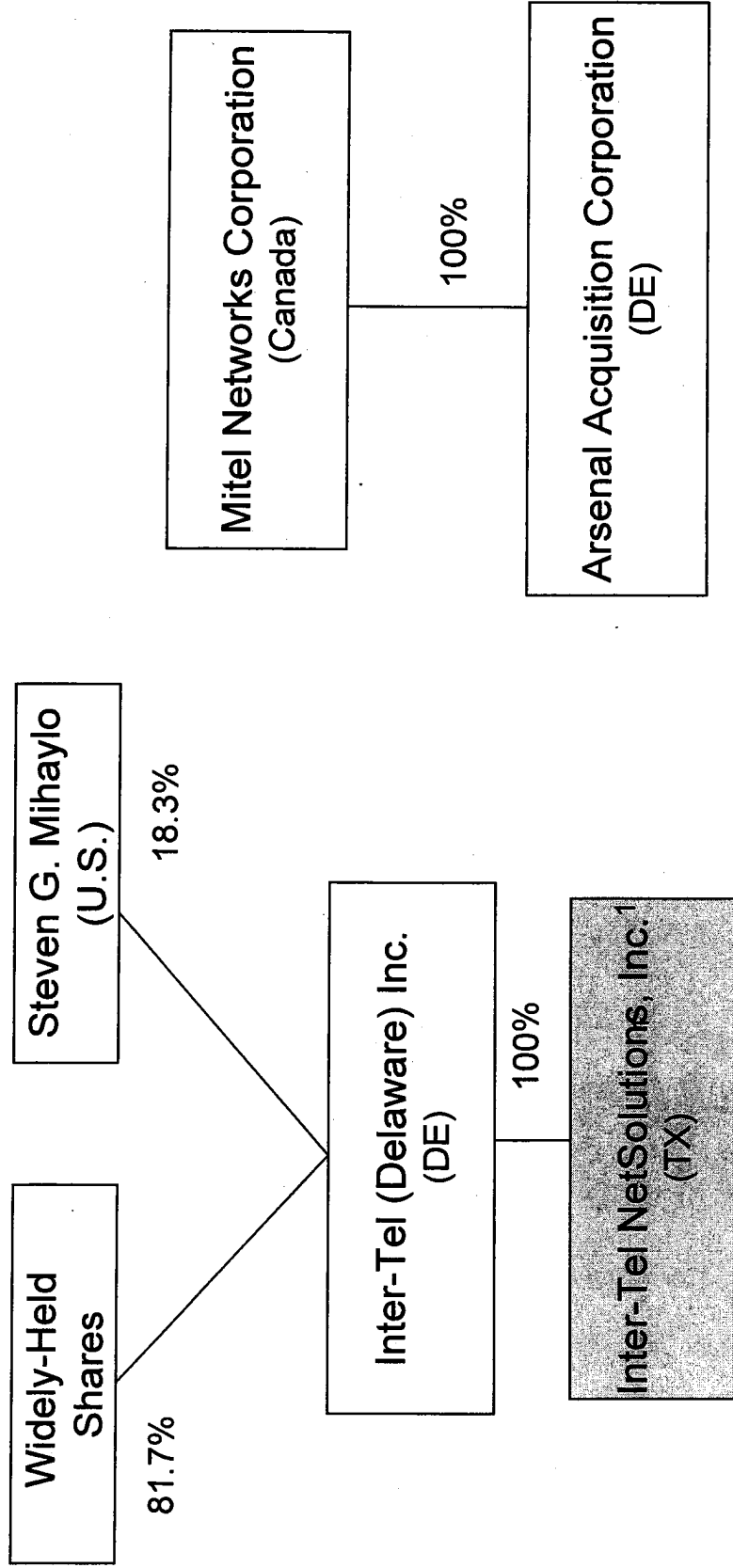
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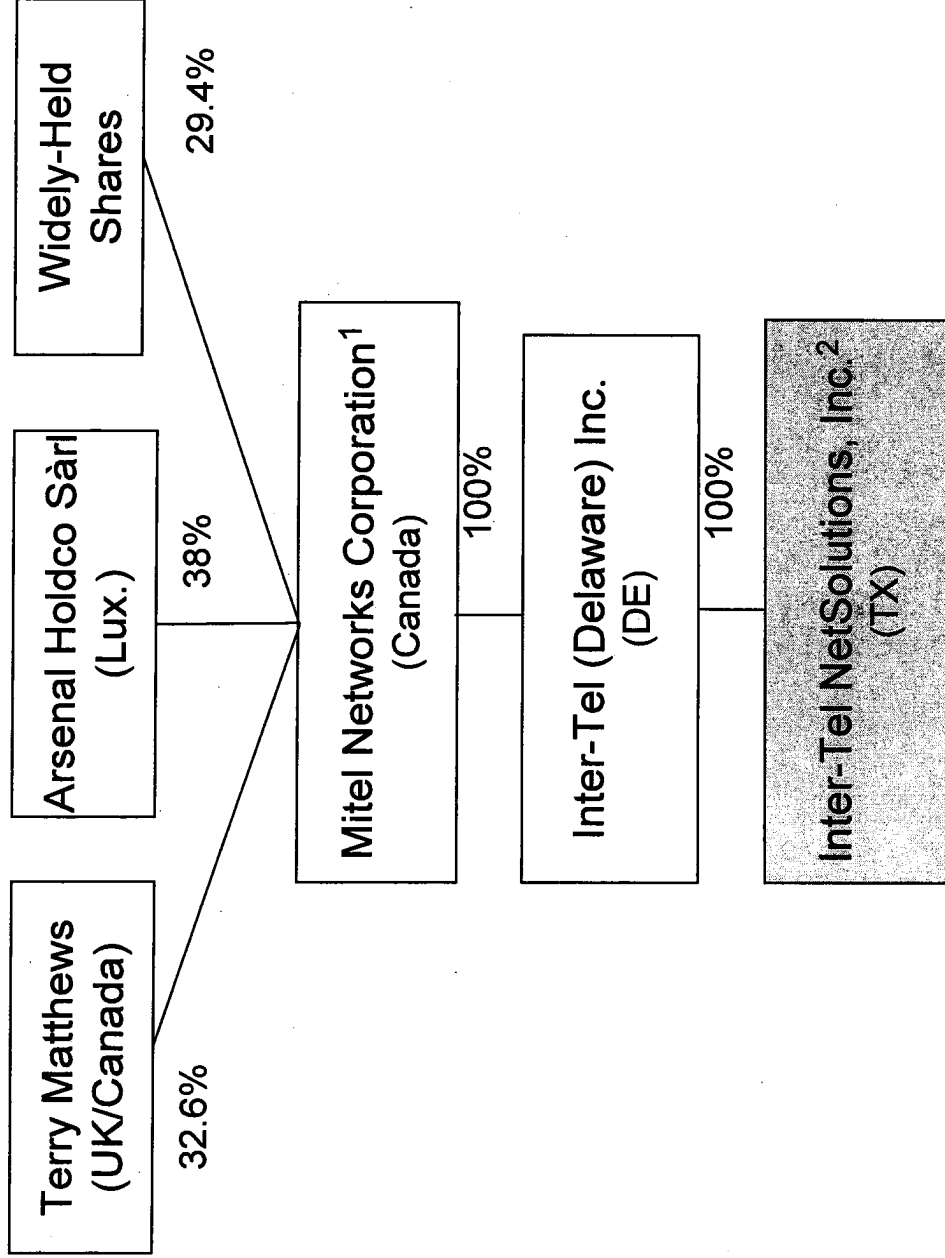
REVISED EXHIBIT B

Pre-Transaction Corporate Structure



¹ Inter-Tel NetSolutions is authorized to provide telecommunications services in the states.

Post-Transaction Corporate Structure



¹ For business reasons, Mitel may create a wholly-owned U.S. subsidiary prior to the closing that will receive all of Mitel's shares in Inter-Tel. Inter-Tel would then be a wholly-owned indirect subsidiary of Mitel. If Mitel moves forward with the creation of this subsidiary prior to the closing of the transaction, the Applicants will promptly notify the FCC of this *pro forma* change to the transaction structure.

² Inter-Tel NetSolutions is authorized to provide telecommunications services in the states.