



Commission
des valeurs mobilières
du Québec

Financement des
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Montreal, November 23, 2000

Mitel S.C.C.

Attention: Don McIntyre

RE: Filing of a Renewal Annual Information Form ("Form 10-K")

Dear Sirs:

We have received the Annual Information Form of Mitel S.C.C. dated June 22, 2000 for the year ended March 31, 2000. This document filed with the Commission is now part of the permanent information record.

Yours truly,

(s) Michel Vadnais

Michel Vadnais

MV/nb