



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

February 16, 2010

Donald W. Smith  
Principal Executive Officer  
Mitel Networks Corporation  
350 Leggett Drive  
Ottawa, Ontario  
CANADA K2K 2W7

**Re: Mitel Networks Corporation  
Amendment No. 1 to Form F-1  
Filed on February 4, 2010  
File No. 333-163930**

Dear Mr. Smith:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please note, we have not yet received the supplemental materials referenced in response to comment five from our letter dated January 15, 2010. We may have further comment upon receipt and review.

Management's Discussion and Analysis, page 40

2. We note your response to comment 10 from our letter dated January 15, 2010 and the reference to the newly-added disclosure on pages 40 to 41. Please revise this section to discuss the events, trends, risks and uncertainties attendant to the company's underlying organic growth other than those you attribute to the global economic recession.

Determination of Fair Market Value of our Common Shares, page 79

Stock-Based Compensation, page 81

3. Refer to your response to comment 13 from our letter dated January 15, 2010. We will complete our review when you disclose the anticipated offering price.

Exhibits

4. We note your response to comment 18 from our letter dated January 15, 2010 and that you will be submitting under separate cover a request for confidential treatment for certain portions of the BreconRidge manufacturing services agreement, now filed as Exhibit 10.59. Your exhibit index also indicates that you will be submitting a request for confidential treatment for the Flextronics manufacturing services agreement, now filed as Exhibit 10.60. Please note that our separate review of the requests for confidential treatment may result in changes to your prospectus disclosure and that all issues must be resolved prior to effectiveness of your registration statement.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

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You may contact Gopal Dharia, Staff Accountant, at (202) 551-3353 or Ivette Leon, Assistant Chief Accountant, at (202) 551-3351 if you have questions regarding comments on the financial statements and related matters. Please contact John Zitko, Attorney-Adviser, at (202) 551-3399, Kathleen Krebs, Special Counsel, at (202) 551-3350, or me at (202) 551-3350 with any other questions.

Sincerely,

Larry Spigel  
Assistant Director

cc: By facsimile to (416) 360-2132  
Adam M. Givertz, Esq.  
Shearman & Sterling LLP