

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
April 27, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Mitel Networks Corporation

File No. 333-163930 - CF#24685

Mitel Networks Corporation submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form F-1 registration statement filed on December 22, 2009, as amended.

Based on representations by Mitel Networks Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.59	through February 1, 2020
Exhibit 10.60	through February 1, 2020

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs
Special Counsel