



RECEIVED SEP 27 1994

MITEL Enterprises  
350 Legget Drive,  
P.O. Box 13089,  
Kanata, Ontario  
Canada K2K 1X3  
Telephone (613) 592-2122

This is Exhibit "J"  
of the Affidavit  
of CATHERINE ROSS  
sworn NOVEMBER 21, 1994  
A Commissioner, etc.  
*[Signature]*

September 26, 1994

Katrina A. Prystupa, B.A., L.L.B.  
120 Holland Avenue  
Suite 204  
Ottawa, Ontario  
K1Y 0X6

Dear Ms. Prystupa,

This will confirm that Catherine Ross is currently employed as an Administrative Assistant in our Temporary Pool. Catherine's current assignment is full-time until further notice.

Because of the nature of the Temporary Pool, this assignment could change depending on the needs of the organization.

Should you require further information, please do not hesitate contact me.

Sincerely,

*[Signature]*

Anne Robitaille  
Human Resources Representative  
MITEL CORPORATION

/kb



MITEL Corporation  
350 Legget Drive  
P.O. Box 13089  
Kanata, Ontario  
Canada K2K 1X3  
Telephone: (613) 592-2122

28 October 1994

Katrina A. Prystupa, B.A., L.L.B.  
120 Holland Avenue  
Suite 204  
Ottawa, Ontario  
K1Y 0X6

Dear Ms. Prystupa,

This will confirm that Catherine Ross is currently employed as an Administrative Assistant in our Temporary Pool. Catherine's current assignment will end on 11 November 1994.

Because of the nature of the Temporary Pool, we can not confirm when the next assignment will commence.

Should you require further information, please do not hesitate me.

Sincerely,

Anne Robitaille  
Human Resources Representative  
MITEL CORPORATION