RSL COM U.S.A. Inc.

RSL COM U.S.A. Inc. 169 EAB Plaza West Tower, 8th Floor Uniondale, NY 11556 Tel: 1.516.465,7000 Ext. 255 Fax: 1.516.794.5920

Thursday, April 10, 1997

Attention: Accounts Receivable

The purpose of this letter is to notify you that all current and future correspondence with RSL COM U.S.A., Inc. (Formerly International Telecommunications Corporation) should be sent to the address shown below.

> 5550 Topanga Canyon Blvd. Suite 250 Woodland Hills, CA 91367

Should you have any questions do not hesitate to contact Charles Groven at (818) 888-7600 and (818) 702-6645 via fax.

Respectfully yours

MICHAEL O. OGUNDIMU m.o. Ogundimu

Cost Accountant

MO/jr

cc: S. Farman