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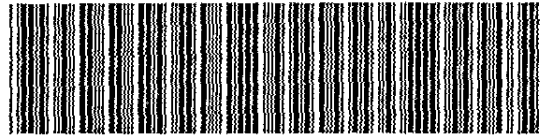
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Withdrawal/CUS
(10) 4/16/03

TRANSMITTAL LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: RSL COM U.S.A., Inc.
(Name of corporation)

DOCUMENT NUMBER: _____

The enclosed **withdrawal application** and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

David O'Connor
(Name of Person)

Holland & Knight LLP
(Firm/Company)

2099 Pennsylvania Ave, N.W.
(Address)

Washington, DC 20006
(City/State and Zip code)

For further information concerning this matter, please call:

David O'Connor at (202) 828-1889
(Name of Person) (Area Code & Daytime Telephone Number)

STREET ADDRESS:
Amendment Section
Division of Corporations
409 E. Gaines St.
Tallahassee, FL. 32399

MAILING ADDRESS:
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL. 32314

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**APPLICATION BY FOREIGN CORPORATION FOR WITHDRAWAL
OF AUTHORITY TO TRANSACT BUSINESS OR CONDUCT AFFAIRS
IN FLORIDA**

RSL COM U.S.A., Inc.

(Name of Corporation)

Delaware

(Incorporated Under Laws Of)

This corporation is no longer transacting business or conducting affairs within the State of Florida and hereby voluntarily surrenders its authority to transact business or conduct affairs in Florida.

This corporation revokes the authority of its registered agent in Florida to accept service on its behalf and appoints the Department of State as its agent for service of process based on a cause of action arising during the time it was authorized to transact business or conduct affairs in Florida.

The following is a current mailing address for the corporation:

David O'Connor, Holland & Knight LLP, 2099

(Mailing Address)

Pennsylvania Ave, N.W., Washington, DC 20006

(City/ State /Zip)

The corporation agrees to notify the Department of State in the future of any change in its mailing address.

[Signature]
Signature of the chairman or vice chairman of the board,
president, or any officer, or if the corporation is in the hands of a
receiver, trustee, or other court-appointed fiduciary, by that fiduciary.

Asst Sec.
Title

Eric Fishman, Asst. Secretary
Typed or printed name

4/1/03
Date

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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