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April 11, 2003

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VIA CERTIFIED MAIL

Thomas Dorman, Executive Secretary Kentucky Public Service Commission 211 Sower Boulevard Frankfort, KY 40602-8294

Re: RSL COM U.S.A., Inc.

Letter of Withdrawal

05129300

RECEIVED

APR 1 5 2003

PUBLIC SERVICE COMMISSION

Dear Mr. Dorman:

RSL COM U.S.A., Inc. ("RSL"), by its attorneys, hereby requests the voluntary withdrawal of RSL's authorization to provide telecommunications services in the State of Kentucky, for the reasons set forth below.

RSL is authorized by the Kentucky Public Service Commission to provide resold interexchange services throughout the State of Kentucky. On March 16, 2001, RSL filed for Chapter 11 bankruptcy protection in the Bankruptcy Court for the Southern District of New York. RSL duly notified the Commission of its bankrupt status.

In June 2002, the Commission was notified of the transfer of RSL's remaining assets and customers to another carrier, WorldxChange Corp. ("WorldxChange"). After receiving all required state and federal regulatory approvals, including bankruptcy court approval, and after notifying all affected RSL customers, the RSL/WorldxChange transaction was consummated on December 10, 2002. The Commission was duly notified of the consummation by letter dated December 24, 2002. As of December 10, 2002, RSL has no customers in the State and has ceased operations. The company is now in the process of completing an orderly wind-down of its business affairs.

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Accordingly, RSL respectfully requests that the Commission grant RSL's request to withdraw its authorization and all RSL tariffs on file with the Commission.

An original and nine (9) copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Questions regarding this matter may be addressed to the undersigned.

Respectfully submitted,

HOLLAND & KNIGHT LLP

David A. O'Connor

Counsel for RSL COM U.S.A., Inc.

Enclosures

WAS1 #1174452 v1