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April 15, 2003

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DAVID A. O'CONNOR
202-828-1889

Internet Address:
doconnor@hklaw.com

*Holland & Knight LLC
**Representative Office

VIA CERTIFIED MAIL

Manager of the Data Center
Missouri Public Service Commission
200 Madison St., Suite 100
P.O. Box 360
Jefferson City, MO 65102-0360

RE: RSL COM U.S.A., Inc. (Interexchange Carrier)
2002 Annual Report

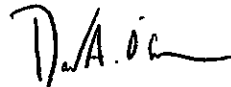
Dear Sir or Madam:

Enclosed, on behalf of RSL COM U.S.A., Inc. ("RSL") is the company's 2002 annual report. Please be advised that RSL ceased operations effective December 10, 2002. An application to cancel RSL's Certificate of authority has been filed under separate cover and remains pending before the Commission. Accordingly, this will be RSL's final annual report submission.

Please contact me if you have any questions concerning this matter.

Respectfully submitted,

HOLLAND & KNIGHT LLP



David A. O'Connor
Counsel for RSL COM U.S.A., Inc.

Enclosure

WAS1 #1175408 v1

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Header Inputs

IXC Annual Report

Please complete the following questions. Your responses will be inserted in the appropriate places on each page.

Company Name

RSL COM U.S.A., Inc.

Year of Report

2002

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MAY 02 2003

Missouri Public
Service Commission

NOTE: RSL COM U.S.A., Inc.
Ceased operations effective 12/10/02.

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RSL COM U.S.A. Inc.

(Full Company Name)

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MAY 02 2003

*Missouri Public
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INTEREXCHANGE CARRIER

ANNUAL REPORT

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

For Period Ending December 31, 2002

Annual Report of RSL COM U.S.A., Inc. for the year ended December 31, 2002

1 State in full the exact '**certificated**' name of the Interexchange Telecommunications Carrier:

RSL COM U.S.A., Inc.

2 State in full the mailing and street address of the Interexchange Telecommunications Carrier:

c/o Holland & Knight LLP, Attn: David A. O'Connor

2099 Pennsylvania Ave. NW #100

Washington, DC 20006

3 State in full the name, street address, telephone number, and **email address** of the individual to contact concerning the carrier's Interexchange Telecommunications operations:

Same address & contact as #2

Tel: 202-828-1889

E-mail: doconnor@hklaw.com

4 This Interexchange Telecommunications Carrier is a (Check box with an X -- Give explanation if 'Other' is identified):

Type	Explanation
☒ Corporation	
☐ Partnership	
☐ Sole Proprietorship	
☐ LLC	
☐ LP	
☐ Other	

5 Date of incorporation or other original organization (e.g. 00/00/0000):

05/18/90

6 Date of certification by the Missouri Public Service Commission and associated case number:

Date (e.g 00/00/0000): 05/22/97 Case No: TA-97-426

7 Under the laws of what state is the Interexchange Telecommunications Carrier organized:

Delaware

Annual Report of RSL Com U.S.A., Inc.

for the year ended December 31, 2002

- 10 Please provide a description of **ALL MATERIAL** extraordinary items which affected the total company Interexchange Telecommunications Carrier's operations during the past year. In addition, for company operations affecting Missouri, **please include a listing of all consolidations, reorganizations, major plant changes and lawsuits.**

RSL ceased operations 12/10/02.

Substantially all of RSL's remaining assets were sold to WorldxChange Corp. effective 12/10/02. See Case No. XM-2003-0120

Annual Report of

RSL Com U.S.A., Inc.for the year ended December 31, 2002**11 Please Provide the following information concerning Total Company and Missouri Specific Revenues:**Revenues:

Operating Revenues* from Telecommunication Services

Access Fee Revenues

Federal USF Subsidies

State USF Subsidies

Other Revenues

Total CompanyMO Specific

56,144,000	43,330
0	0
0	0
0	0
0	0

TOTAL REVENUES

56,144,000	
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12 Type of tax return filed (i.e. 1120C, 1120S, Partnership, ect.):1120C**13 Taxpayer ID:**11-3044583*** Missouri Revised Statutes §386.020(53)**

(53) "Telecommunications service", the transmission of information by wire, radio, optical cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include:

(a) The rent, sale, lease, or exchange for other value received of customer premises equipment except for customer premises equipment owned by a telephone company certificated or otherwise authorized to provide telephone service prior to September 28, 1987, and provided under tariff or in inventory on January 1, 1983, which must be detariffed no later than December 31, 1987, and thereafter the provision of which shall not be a telecommunications service, and except for customer premises equipment owned or provided by a telecommunications company and used for answering 911 or emergency calls;

(b) Answering services and paging services;

(c) The offering of radio communication services and facilities when such services and facilities are provided under a license granted by the Federal Communications Commission under the commercial mobile radio services rules and regulations;

(d) Services provided by a hospital, hotel, motel, or other similar business whose principal service is the provision of temporary lodging through the owning or operating of message switching or billing equipment solely for the purpose of providing at a charge telecommunications services to its temporary patients or guests;

(e) Services provided by a private telecommunications system;

(f) Cable television service;

(g) The installation and maintenance of inside wire within a customer's premises;

(h) Electronic publishing services; or

(i) Services provided pursuant to a broadcast radio or television license issued by the Federal Communications Commission;

Annual Report of RSL COM U.S.A., Inc. for the year ended December 31, 2002

VERIFICATION

The foregoing report must be verified by the oath of the President or chief officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

~~State of~~ District of Columbia
County Of _____ } ss:

Eric Fishman

makes oath and says that

(Insert here the name of the affiant)

he is Assistant Secretary

(Insert here the official title of the affiant)

of RSL COM U.S.A., Inc.

(Insert here the exact legal title or name of the respondent)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

January 1, 2002, to and including December 10, 2002

Eric Fishman

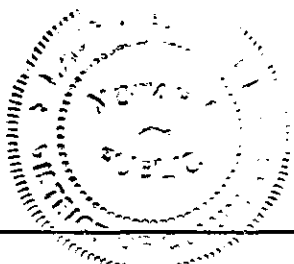
(Signature of affiant)

Subscribed and sworn before me, a notary public in and for the
State and county above named, this 15th day of April, 2003

Laura E. Ledet

My Commission expires Notary Public of the District of Columbia, 20

My Commission Expires 11/30/06



Laura E. Ledet

(Signature of officer authorized to administer oaths)