

SIERRA TEL COMMUNICATIONS GROUP _ VARCOMM-SIERRATEL, INC.
International Section 214 for Global Resale – Transfer of Control Application

Attachment 5
Response to Item 26

Neither Transferor Sierra Tel Communications Group nor Authorization Holder Sierra Telephone Long Distance have any interlocking directorates with any foreign carriers.

Neither Transferee Varcomm-SierraTel, Inc. nor Authorization Holder Sierra Telephone Long Distance nor any other Varcomm-SierraTel, Inc. subsidiary or affiliate will establish in the future any interlocking directorates with any foreign carriers.