

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

Attachment 7
Response to Item 28

Neither Transferor Sierra Tel Communications Group nor Transferee Varcomm-SierraTel, Inc. nor Authorization Holder Sierra Telephone Long Distance has any foreign ownership at all, much less reportable foreign ownership. Therefore, the present application qualifies for exclusion from referral to the Executive Branch under section 1.40001(a)(2) of the Commission's rules.