June 2, 2006

## Via U.S. Mail and Fax (973-438-1424)

Mr. Stephen R. Brown Chief Financial Officer IDT Corporation 520 Broad Street Newark, NJ 07102

**RE: IDT Corporation** 

Form 10-K for the Year ended July 31, 2005

Filed October 14, 2005 File No. 001-16371

Dear Mr. Brown:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director