



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

March 7, 2008

Via U.S. Mail

James A. Courter
Vice Chairman and Chief Executive Officer
IDT Corporation
520 Broad Street
Newark, NJ 07102

**Re: IDT Corporation
Form 10-K for the Year ended July 31, 2007
Filed October 15, 2007
File No. 001-16371**

Dear Mr. Courter:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Michele Anderson
Legal Branch Chief

Cc: Joyce Mason
Executive Vice President, General Counsel and Secretary
Via facsimile: (973) 438-1503