



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

December 15, 2016

Shmuel Jonas
Chief Executive Officer
IDT Corporation
520 Broad Street
Newark, New Jersey 07102

**Re: IDT Corporation
Form 10-K for Fiscal Year Ended July 31, 2016
Filed October 14, 2016
File No. 001-16371**

Dear Mr. Jonas:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Carlos Pacho for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications