

**IDT America, Corp.
520 Broad Street
Newark, New Jersey 07102-3111**

July 16, 2003

Janet H. Deixler, Secretary
New York State Public Service Commission
3 Empire State Plaza
Albany, New York 12223-1350

Dear Secretary Deixler:

On behalf of IDT America, Corp. ("IDT"), I have submitted IDT's New York PSC Tariff No. 3.

Please do not hesitate to contact me at (973) 438-4854 or Carl.Billek@corp.idt.net if you have any questions regarding this filing.

Respectfully submitted,

Carl Wolf Billek, Esq.
IDT America, Corp.

Enclosure