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OPERATIONS CENTER

2005 FEB -9 P 12:33



IDT/PAC
500 Broad Street
Newark, New Jersey 07102-3111

February 8, 2005

VIA OVERNIGHT MAIL

Federal Election Commission
999 E. Street N.W.
Washington, D.C. 20463

Re: IDT Corp. PAC ("IDT PAC"), FEC Identification Number C00367383

To Whom It May Concern:

I have enclosed the FEC Form 3X for IDT PAC, FEC Identification Number C00367383 for the period of November 23, 2004 -- December 31, 2004. Please date-stamp the additional copy of this cover letter and return it to me in the enclosed self-addressed, stamped envelope.

Please contact me at (973) 438-4854 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Carl Wolf Billek".

Carl Wolf Billek

Enclosure

**SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS**

FEC Form 3X (Rev. 02/2003)

Page 2

Write or Type Committee Name

IDT PAC

Report Covering the Period: FROM: 11/23/2004 TO: 12/31/2004

	COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. (a) Cash on Hand January 1, 2004		4,828.05
(b) Cash on Hand at Beginning of Reporting Period.....	(-631.95)	
(c) Total Receipts (from Line 19).....	5,255.00	16,295.00
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B).....	4,623.05	21,193.05
7. Total Disbursements (from Line 5).....	0	16,500.00
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d)).....	4,623.05	4,623.05
9. Debts and Obligations Owed TO the Committee (itemize all on Schedule C and/or Schedule D).....	0	
10. Debts and Obligations Owed BY the Committee (itemize all on Schedule C and/or Schedule D).....	0	

This committee has qualified as a non-candidate committee. (see FEC FORM 1M)

For further information contact:

Federal Election Commission
899 E Street, NW
Washington, DC 20463

Toll Free 800-424-9530
Local 202-694-1100

DETAILED SUMMARY PAGE
of Receipts

FEC Form SX (Rev. 02/2003)

Page 3

Write or Type Committee Name

IDT PAC

Report Covering the Period:

From:

11/23/2004

To:

12/31/2004

I. Receipts	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees:		
(i) Identified (see Schedule A):	5,255.00	16,295.00
(ii) Unidentified:	.00	.00
(iii) TOTAL (add Lines 11(a)(i) and (ii)):	5,255.00	16,295.00
(b) Political Party Committees:	.00	.00
(c) Other Political Committees (such as PACs):	.00	.00
(d) Total Contributions (add Lines 11(a)(iii), (b), and (c)) (Copy Totals to Line 33, page 5):	5,255.00	16,295.00
12. Transfers from Affiliated/Other Party Committees:	.00	.00
13. All Loans Received:	.00	.00
14. Loan Repayments Received:	.00	.00
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Copy Totals to Line 37, page 5):	.00	.00
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees:	.00	.00
17. Other Federal Receipts (Dividends, Interest, etc.):	.00	.00
18. Transfers from Non-Federal and Levin Funds:		
(a) Non-Federal Account (from Schedule H3):	.00	.00
(b) Levin Funds (from Schedule H5):	.00	.00
(c) Total Transfers (add 18(a) and 18(b)):	.00	.00
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c)):	5,255.00	16,295.00
20. Total Federal Receipts (subtract Line 18(c) from Line 19):	5,255.00	16,295.00

DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 4

K. Disbursements		COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
21	Operating Expenditures:		
	(a) Allocated Federal/Non-Federal Activity (from Schedule H4)		
	(i) Federal Share	0	0
	(ii) Non-Federal Share.....	0	0
	(b) Other Federal Operating Expenditures	0	0
	(c) Total Operating Expenditures (add 21(a)(i), (a)(ii), and (b))	0	0
22	Transfers to Affiliated/Other Party Committees.....	0	0
23	Contributions to Federal Candidates/Committees and Other Political Committees	0	16,000.00
24	Independent Expenditures (use Schedule E)	0	0
25	Coordinated Party Expenditures (2 U.S.C. §441a(d)) (use Schedule F)	0	0
26	Loan Repayments Made	0	0
27	Loans Made.....	0	0
28	Refunds of Contributions To:		
	(a) Individuals/Persons Other Than Political Committees	0	0
	(b) Political Party Committees	0	0
	(c) Other Political Committees (such as PACs).....	0	0
	(d) Total Contribution Refunds (add Lines 28(a), (b), and (c)).....	0	0
29	Other Disbursements	0	500.00
30	Federal Election Activity (2 U.S.C. §441(20))		
	(a) Allocated Federal Election Activity (from Schedule H6)		
	(i) Federal Share	0	0
	(ii) "Levin" Share	0	0
	(b) Federal Election Activity Paid Entirely With Federal Funds	0	0
	(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b)).....	0	0
31	Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c))	0	16,500.00
32	Total Federal Disbursements (subtract Line 21(a)(ii) and Line 30(a)(ii) from Line 31)	0	16,500.00

DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2008)

Page 5

N. Net Contributions/Operating Expenditures	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
33. Total Contributions (other than loans) (from Line 11(d), page 3)	5,255.00	16,745.00
34. Total Contribution Refunds (from Line 28(d))	0	0
35. Net Contributions (other than loans) (subtract Line 34 from Line 33)	5,255.00	16,745.00
36. Total Federal Operating Expenditures (add Line 21(a)(i) and Line 21(b))	0	0
37. Effects to Operating Expenditures (from Line 15, page 5)	0	0
38. Net Operating Expenditures (subtract Line 37 from Line 36)	0	0

**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER (check only one)		PAGE 1 OF 2	
	<input checked="" type="checkbox"/> 1a	<input type="checkbox"/> 1b	<input type="checkbox"/> 1c	<input type="checkbox"/> 1d
	<input type="checkbox"/> 1s	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 17

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of solliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)
IDT PAC

Full Name (Last, First, Middle Initial) A. Frit, David Y.		Date of Receipt 12 30 2004
Mailing Address 43 Sherwood Ave		Amount of Each Receipt this Period . 30.00
City Cedarhurst	State Zip Code NJ 11516	
FEC ID number of contributing federal political committee C00367383		
Name of Employer IDT Media	Occupation Comptroller	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 270.00	

Full Name (Last, First, Middle Initial) B. Dehaer, Melvin		Date of Receipt 12 30 2004
Mailing Address 3050 Fairfax		Amount of Each Receipt this Period . 30.00
City Brook	State Zip Code NY 10463	
FEC ID number of contributing federal political committee C00367383		
Name of Employer IDT Corporation	Occupation V.P. Business Development	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 270.00	

Full Name (Last, First, Middle Initial) C. Scheinfeld, Elliot J.		Date of Receipt 12 30 2004
Mailing Address 83 Lee Place		Amount of Each Receipt this Period . 60.00
City Bergenfield	State Zip Code NJ 07621	
FEC ID number of contributing federal political committee C00367383		
Name of Employer IDT Corporation	Occupation V.P. Telecom	
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼	Aggregate Year-to-Date ▼ 340.00	

SUBTOTAL of Receipts This Page (optional)	
TOTAL This Period (last page this line number only)	

**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER (check only one)	PAGE 3 OF 3
	<input checked="" type="checkbox"/> 11a <input type="checkbox"/> 11b <input type="checkbox"/> 11c <input type="checkbox"/> 12	
	<input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 16 <input type="checkbox"/> 17	

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NAME OF COMMITTEE (in Full)
IDT PAC

A. Full Name (Last, First, Middle Initial) **Mr. David, Jacob J**

Mailing Address **3228 Arlington Ave.**

City **Bronx** State **NY** Zip Code **10463**

FEC ID number of contributing federal political committee **000367383**

Name of Employer **IDT Corporation** Occupation **Project Manager**

Receipt For: Primary General Other (specify) _____

Aggregate Year-to-Date **270.00**

Date of Receipt **12-30-2004**

Amount of Each Receipt this Period **30.00**

B. Full Name (Last, First, Middle Initial) **Nielsen, Gilbert L.**

Mailing Address **103 Olive St.**

City **Edison** State **NJ** Zip Code **08820**

FEC ID number of contributing federal political committee **000367383**

Name of Employer **IDT Corporation** Occupation **V.P. Corp. Communications**

Receipt For: Primary General Other (specify) _____

Aggregate Year-to-Date **675.00**

Date of Receipt **12-30-2004**

Amount of Each Receipt this Period **75.00**

C. Full Name (Last, First, Middle Initial) **Gillespie, Gers A**

Mailing Address **29 Fox Hedge Road**

City **Colts Neck** State **NJ** Zip Code **07720**

FEC ID number of contributing federal political committee **000367383**

Name of Employer **Winstar Communications** Occupation **Exec. VP.**

Receipt For: Primary General Other (specify) _____

Aggregate Year-to-Date **270.00**

Date of Receipt **12-30-2004**

Amount of Each Receipt this Period **30.00**

SUBTOTAL of Receipts This Page (optional) **675.00**

TOTAL This Period (last page this line number only) **675.00**

**SCHEDULE A (FEC Form 3X)
ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER		PAGE 3 OF 3	
	(check only one)			
	<input checked="" type="checkbox"/> 11a	<input type="checkbox"/> 11b	<input type="checkbox"/> 11c	<input type="checkbox"/> 11d
	<input type="checkbox"/> 12	<input type="checkbox"/> 14	<input type="checkbox"/> 15	<input type="checkbox"/> 16 <input type="checkbox"/> 17

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NAME OF COMMITTEE (in Full)
IDT PAC

Full Name (Last, First, Middle Initial) A. Hyde, JANA W		Date of Receipt 11/30/2004
Mailing Address 46216 Dry Creek Drive		Amount of Each Receipt this Period 5,000.00
City Badger	State Zip Code CA 93603	
FEC ID number of contributing federal political committee CC0367383		
Name of Employer IDT Entertainment		Occupation COO
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼ 5,000.00

Full Name (Last, First, Middle Initial) B.		Date of Receipt
Mailing Address		
City	State Zip Code	Amount of Each Receipt this Period
FEC ID number of contributing federal political committee C		
Name of Employer		Occupation
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼

Full Name (Last, First, Middle Initial) C.		Date of Receipt
Mailing Address		
City	State Zip Code	Amount of Each Receipt this Period
FEC ID number of contributing federal political committee C		
Name of Employer		Occupation
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		Aggregate Year-to-Date ▼

SUBTOTAL of Receipts This Page (optional)	5,000.00
TOTAL This Period (last page this line number only)	5,000.00

Federal Election Commission
**ENVELOPE REPLACEMENT PAGE
 FOR INCOMING DOCUMENTS**

The FEC added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input type="checkbox"/> USPS First Class Mail	Postmarked
<input type="checkbox"/> USPS Registered/Certified	Postmarked (R/C)
<input type="checkbox"/> USPS Priority Mail	Postmarked
Delivery Confirmation™ Label <input type="checkbox"/>	
<input type="checkbox"/> USPS Express Mail	Postmarked
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
<input checked="" type="checkbox"/> Overnight Delivery Service (Specify): ORL	Shipping Date 2/8/05
<input type="checkbox"/> Received from House Records & Registration Office	Date of Receipt
<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
<input type="checkbox"/> Received from Electronic Filing Office	Date of Receipt
<input type="checkbox"/> Other (Specify):	Date of Receipt or Postmarked
<i>Er</i>	2/9/05
PREPARER	DATE PREPARED