24038320427

Legal Department

RECEIVED
FEDERAL
OPERATIONS CENTER

2004 FEB 12 A 10: 16

IDT Corporation

February 11, 2004

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 January 31 FEC Form 3X for IDT PAC, FEC Identification Number C00367383. 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,

Carl Wolf Billek

Carl Wolf Billek

Enclosure