

FILE



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

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PUCO

April 3, 2008

VIA OVERNIGHT MAIL

Public Utilities Commission of Ohio
Docketing Department
180 E. Broad Street
Columbus, Ohio 43215-3793

Re: **In the Matter of the Application of IDT America, Corp. to**
Revise its Ohio Tariff No. 1
PUC Docket No. 90-5759-CT TRF

To Whom It May Concern:

On behalf of IDT America, Corp. ("IDT"), please find enclosed an original and three (3) copies of the above-referenced filing.

I have attached the required Telecommunications Application Form to this letter. The superseded tariff pages are located at Exhibit A. The new, revised tariff pages are located at Exhibit B. A description and rationale for the proposed tariff changes are located at Exhibit C.

Please date-stamp the extra copy of this cover letter and return it in the self-addressed, stamped envelope provided. If you have any questions regarding this filing, please do not hesitate to contact me at (973) 438-4854 or Carl.Billek@corp.idt.net.

Respectfully submitted,

Carl Wolf Billek

Carl Wolf Billek
IDT America, Corp.

Enclosures

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician Sm Date Processed 4/4/08

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS APPLICATION FORM

(Effective: 10/01/2004)

(Pursuant to Case Nos. 99-998-TP-COI and 99-563-TP-COI)

In the Matter of the Application of _____)

IDT America, Corp.
to Revise its Interexchange Tariff

Case No. _____ - **TP** - _____

Name of Registrant(s) IDT America, Corp.

DBA(s) of Registrant(s) _____

Address of Registrant(s) 520 Broad Street, Newark, NJ 07102

Company Web Address http://www.idt.net

Regulatory Contact Person(s) Carl Billek Phone (973) 438-4854 Fax (973) 438-1455

Regulatory Contact Person's Email Address Carl.Billek@corp.idt.net

Contact Person for Annual Report Carl Billek Phone (973) 438-4854

Consumer Contact Information Anthony Acevedo Phone (973) 438-4827

Date _____ TRF Docket No. _____ - CT-TRF or _____ - TP-TRF

Motion for protective order included with filing? ☐ Yes ☒ No

Motion for waiver(s) filed affecting this case? ☐ Yes ☒ No [Note: waiver(s) tolls any automatic timeframe]

Company Type (check all applicable): ☒ CTS (IXC) ☐ ILEC ☐ CLEC ☐ CMRS ☐ AOS

☐ Other (explain) _____

NOTE: This form must accompany all applications filed by telecommunication service providers subject to the Commission's rules promulgated in Case No. 99-998-TP-COI, as well as by ILECs filing an ARB or NAG case pursuant to the guidelines established in Case No. 96-463-TP-UNC. *It is preferable **NOT** to combine different types of filings, but if you do so, you must file under the process with the longest applicable review period.*

I. Please indicate the reason for submitting this form (check one)

- ☐ 1 (AAC) Application to Amend Certificate by a CLEC to modify Serving Area (0-day notice, 7 copies)
- ☐ 2 (ABN) Abandonment of all Services
 - ☐ a. CLEC (90-day approval, 10 copies) ☐ b. CTS (14-day approval, 10 copies) ☐ c. ILEC (**NOT** automatic, 10 copies)
- ☐ 3 (ACE) New Operating Authority for providers other than CMRS (30-day approval, 7 copies); for CMRS, see item No.15 on this page.
 - ☐ a. Switched Local ☐ b. Non-switched local ☐ c. CTS ☐ d. Local and CTS ☐ e. Other (explain) _____
- ☐ 4 (ACO) LEC Application to Change Ownership (30-day approval, 10 copies)
- ☐ 5 (ACN) LEC Application to Change Name (30-day approval, 10 copies)
- ☐ 6 (AEC) Carrier-to-Carrier Contract Amendment to an agreement approved in a NAG or ARB case (30-day approval, 7 copies)
NOTE: see item 25 (CTR) on page two of this form for all other contract filings.
- ☐ 7 (AMT) LEC Merger (30-day approval, 10 copies)
- ☐ 8 (ARB) Application for Arbitration (see 96-463-TP-COI for applicable process, 10 copies)
- ☐ 9 (ATA) Application for Tariff Amendment for Tier 1 Services, Application to Reclassify Service Among Tiers, or Change to Non-Tier Service
 - ☐ a. Tier 1 (and Carrier-to-Carrier tariff filings as set-forth in 95-845-TP-COI)
 - ☐ i. Pre-filing submittal (30-day pre-filing submittal with Staff and OCC; **Do Not Docket**, 4 copies)
 - ☐ ii. New End User Service which has been preceded by a 30-day pre-filing submittal with Staff for all submittals and also with OCC for Tier 1 residential services (0-day filing, 10 copies)
 - ☐ iii. New End User Service (**NOT** preceded by a 30-day filing submittal, 30-day approval, 10 copies)
 - ☐ iv. New Carrier-to-Carrier Service which has been preceded by a 30-day pre-filing with Staff (0-day filing, 10 copies)
 - ☐ v. Change in Terms and Conditions, textual revision, correction of error, etc. (30-day approval, 10 copies)
 - ☐ vi. Grandfather service (30-day approval, 10 copies)
 - ☐ vii. Initial Carrier-to-Carrier Services Tariff subsequent to ACE approval (60-day approval, 10 copies)
 - ☐ viii. *Withdrawal of Tier 1 service must be filed as an "ATW", not an "ATA" - see item 12, below*
 - ☐ b. Reclassification of Service Among Tiers (**NOT** automatic, 10 copies)
 - ☐ c. Textual revision with no effect on rates for non-specific or non-tier service (30-day approval, 10 copies)
- ☐ 10 (ATC) Application to Transfer Certificate (30-day approval, 7 copies)
- ☐ 11 (ATR) LEC Application to Conduct a Transaction Between Utilities (30-day approval, 10 copies)
- ☐ 12 (ATW) Application to Withdraw a Tier 1 Service
 - ☐ a. CLEC (60-day approval, 10 copies) ☐ b. ILEC (**NOT** automatic, 10 copies)
- ☐ 13 (CIO) Application for Change in Operations by Non-LEC Providers (0-day notice, 7 copies)
- ☐ 14 (NAG) Negotiated Interconnection Agreement Between Carriers (0-day effective, 90-day approval, 8 copies)
- ☐ 15 (RCC) For CMRS providers only to Register or to Notify of a Change in Operations (0-day notice, 7 copies)
- ☐ 16 (SLF) Self-complaint Application
 - ☐ a. CLEC only -Tier 1 (60-day automatic, 10 copies)
 - ☐ b. Introduce or increase maximum price range for Non-Specific Service Charge (60-day approval, 10 copies)
- ☐ 17 (UNC) Unclassified (explain) _____ (**NOT** automatic, 15 copies)
- ☐ 18 (ZTA) Tariff Notification Involving only Tier 2 Services
NOTE: Notifications do not require or imply Commission Approval.
 - ☐ a. New End User Service (0-day notice, 10 copies)

☐ b. Change in Terms and Conditions, textual revision, correction of error, etc. (0-day notice, 10 copies)

☐ c. Withdrawal of service (0-day notice, 10 copies)

☐ 19 Other (explain) _____ (NOT automatic, 15 copies)

THE FOLLOWING ARE TRF FILINGS ONLY, NOT NEW CASES (0-day notice, 3 copies)

☐ 20 Introduction or Extension of Promotional Offering

☐ 21 New Price List Rate for Existing Service

☐ a. Tier 1 ☐ b. Tier 2

☐ 22 Designation of Registrant's Process Agent(s)

☐ 23 Update to Registrant's Maps

☐ 24 Annual Tariff Option For Tier 2 Services – indicate which option you intend to adopt to maintain the tariff. NOTE, changing options is only permitted once per calendar year.

☐ Paper Tariff ☐ Electronic Tariff. If electronic, provide the tariff's web address: _____

THE FOLLOWING ARE CTR FILINGS ONLY, NOT NEW CASES (0-day notice, 7 copies)

☐ 25 Application to establish, revise, or cancel an end-user contract. (NOTE: see item 6 on page 1 of this form for carrier-to-carrier contract amendments)

CTR Docket No. _____ - _____ - TP – CTR (Use same CTR number throughout calendar year)

II. Please indicate which of the following exhibits have been filed. The numbers (corresponding to the list on page (1) and above) indicate, at a minimum, the types of cases in which the exhibit is required:

<input type="checkbox"/>	[all]	A copy of any motion for waiver of O.A.C. rule(s) associated with this filing. NOTE: the filing of a motion for waiver tolls any automatic timeframe associated with this filing.
<input type="checkbox"/>	[3]	Completed Service Requirements Form.
<input type="checkbox"/>	[3, 9(vii)]	A copy of registrant's proposed tariffs. (Carrier-to-Carrier resale tariff also required if facilities-based)
<input type="checkbox"/>	[3]	Evidence that the registrant has notified the Ohio Department of Taxation of its intent to conduct operations as a telephone utility in the State of Ohio.
<input type="checkbox"/>	[3]	Brief description of service(s) proposed.
<input type="checkbox"/>	[3a-b,3d]	Explanation of whether applicant intends to provide <input type="checkbox"/> resold services, <input type="checkbox"/> facilities-based services, or <input type="checkbox"/> both resold and facilities-based services.
<input type="checkbox"/>	[3a-b,3d]	Explanation as to whether CLEC currently offers CTS services under separate CTS authority, and whether it will be including those services within its CLEC filing, or maintaining such CTS services under a separate affiliate.
<input type="checkbox"/>	[3a-b,3d]	Explanation of how the proposed services in the proposed market area are in the public interest.
<input type="checkbox"/>	[3a-b,3d]	Description of the proposed market area.
<input type="checkbox"/>	[3a-b,3d]	Description of the class of customers (e.g., residence, business) that the applicant intends to serve.
<input type="checkbox"/>	[3a-b,3d]	Documentation attesting to the applicant's financial viability, including the following: 1) An executive Summary describing the applicant's current financial condition, liquidity, and capital resources. Describe internally generated sources of cash and external funds available to support the applicant's operations that are the subject of this certification application. 2) Copy of financial statements (actual and pro forma income statement and a balance sheet). Indicate if financial statements are based on a certain geographical area(s) or information in other jurisdictions 3) Documentation to support the applicant's cash and funding sources.
<input type="checkbox"/>	[3a-d]	Documentation attesting to the applicant's technical and managerial expertise relative to the proposed service offering(s) and proposed service area.
<input type="checkbox"/>	[3a-d]	Documentation indicating the applicant's corporate structure and ownership.
<input type="checkbox"/>	[3a-b,3d]	Information regarding any similar operations in other states. Also, if this company has been previously certified in the State of Ohio, include that certification number.
<input type="checkbox"/>	[3a-b,3d]	Verification that the applicant will maintain local telephony records separate and apart from any other accounting records in accordance with the GAAP.
<input type="checkbox"/>	[3a-b,3d]	Verification of compliance with any affiliate transaction requirements.
<input type="checkbox"/>	[3a-b,3d]	Explanation as to whether rates are derived through (check all applicable): <input type="checkbox"/> interconnection agreement, <input type="checkbox"/> retail tariffs, or <input type="checkbox"/> resale tariffs.
<input type="checkbox"/>	[1,3a-b,3d]	Explanation as to which service areas company currently has an approved interconnection or resale agreement.
<input type="checkbox"/>	[3a-b,3d, 9a(i-iii)]	Explanation of whether applicant intends to provide Local Services which require payment in advance of Customer receiving dial tone.
<input type="checkbox"/>	[3a,3b,3d, 9a(i-iii)]	Tariff sheet(s) listing the services and associated charges that must be paid prior to customer receiving dial tone (if applicable).
<input type="checkbox"/>	[3a-b,3d,8]	Letters requesting negotiation pursuant to Sections 251 and 252 of the Telecommunications Act of 1996 and a proposed timeline for construction, interconnection, and offering of services to end users.
<input type="checkbox"/>	[3-5,7,10-11,13]	Certification from Ohio Secretary of State as to party's proper standing (domestic or foreign corporation, authorized use of fictitious name, etc.). In transfer of certificate cases, the transferee's good standing must be established.
<input type="checkbox"/>	[3-4,7,10-11,13]	List of names, addresses, and phone numbers of officers and directors, or partners.
<input type="checkbox"/>	[3]	A sample copy of the customer bill and disconnection notice the applicant plans to utilize.
<input checked="" type="checkbox"/>	[1,4,9,10-13,16-21]	Copy of superseded tariff sheet(s) & price list(s), if applicable, marked as Exhibit A.
<input checked="" type="checkbox"/>	[1,4,9,10-13,16-21]	Copy of revised tariff sheets & price lists, marked as Exhibit B.
<input type="checkbox"/>	[3]	Provide a copy of any customer application form required in order to establish residential service, if applicable.

X	[1-2,4-7,9,12-13,16,18-23,25]	Description of and rationale for proposed tariff changes, including a complete description of the service(s) proposed or affected. Specify for each service affected whether it is <input type="checkbox"/> business; <input type="checkbox"/> residence; or <input checked="" type="checkbox"/> both. Also indicate whether it is a <input type="checkbox"/> switched or <input type="checkbox"/> dedicated service. Include this information in either the cover letter or Exhibit C.
<input type="checkbox"/>	[1,2,4,9a(v-vi), 5,10,16,18(b-c), 21]	Specify which notice procedure has been/will be utilized: <input type="checkbox"/> direct mail; <input type="checkbox"/> bill insert; <input type="checkbox"/> bill notation or <input type="checkbox"/> electronic mail. NOTE: <input type="checkbox"/> Tier 1 price list increases must be within an approved range of rates. <input type="checkbox"/> SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff
<input type="checkbox"/>	[2,4-5,9a(v), 9b, 10,12-13,16, 18(b-c),20-21]	Copy of real time notice which has been/will be provided to customers. NOTE: SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff
X	[1,2,5,9a(v),11-13, 18, 21(increase only)]	Affidavit attesting that customer notice has been provided.
<input type="checkbox"/>	[2,12]	Copy of Notice which has been provided to ILEC(s).
<input type="checkbox"/>	[2,12]	Listing of Assigned (NPA) NXX's where in the LECs (NPA) NXX's would be reassigned.
<input type="checkbox"/>	[2,4,10,12-13,]	List of Ohio exchanges specifically involved or affected.
<input type="checkbox"/>	[14]	The interconnection agreement adopted by negotiation or mediation.
<input type="checkbox"/>	[15]	For commercial mobile radio service providers, a statement affirming that registrant has obtained all necessary federal authority to conduct operations being proposed, and that copies have been furnished by cellular, paging, and mobile companies to this Commission of any Form 401, 463, and / or 489 which the applicant has filed with the Federal Communications Commission.
<input type="checkbox"/>	[15]	Exhibits must include company name, address, contact person, service description, and evidence of registration with the Ohio Secretary of State.
<input type="checkbox"/>	[24]	Affidavit that total price of contract exceeds total cost of all regulated services.
<input type="checkbox"/>	[5,13]	New title sheet with proposed new company name.
<input type="checkbox"/>	[1,3,13]	For CLECs, List of Ohio Exchanges the applicant intends to serve (Use spreadsheet from: http://www.puc.state.oh.us/puco/forms/form.cfm?doc_id=357).
<input type="checkbox"/>	[1,3a-b,3d,7, 10,13, 23]	Maps depicting the proposed serving and calling areas of the applicant. If Mirroring Large ILEC exchanges for both serving area and local calling areas: • Serving area must be clearly reflected on an Ohio map attached to tariffs and textually described in tariffs by noting that it is reflecting a particular large ILEC/CLEC territory, and listing the involved exchanges. • Local calling areas must be clearly reflected on an Ohio map attached to the tariffs, and/or clearly delineated in tariffs, including a complete listing of each exchange being served and all exchanges to which local calls can be made from each of those exchanges. If Self-defining serving area and/or local calling area as an area other than that of the established ILEC exchange(s): • Serving Area must be clearly reflected on an Ohio map attached to the tariffs, and textually described in tariffs by listing the involved exchanges. • Local Calling Areas must be described in the tariff through textual delineation and clear maps. Maps for self-defined serving and local calling areas are required to be traced on United States Geological Survey topography maps. These maps are the Standard Topographic Quadrangle maps, 7.5 minute 1:24,000.
<input type="checkbox"/>		Other information requested by the Commission staff.
<input type="checkbox"/>	[3]	Initial certification that includes Tier 2 Services, indicate which option you intend to adopt to maintain the tariff: <input type="checkbox"/> Paper Tariff <input type="checkbox"/> Electronic Tariff - If electronic, provide the web address for the tariff.

III. Registrant hereby attests to its compliance with the following requirements in the Service Requirements Form, as well as all pertinent entries and orders issued by the Commission with respect to these issues. Further, registrant hereby affirms that it will maintain with its TRF docket an up-to-date, properly marked, copy of the Service Requirements Form available for public inspection.

MANDATORY REQUIREMENTS FOR ALL BASIC LOCAL EXCHANGE AND CTS PROVIDERS:

- ☒ Sales tax
- ☒ Minimum Telephone Service Standards (MTSS)
- ☒ Surcharges

MANDATORY REQUIREMENTS FOR ALL BASIC LOCAL EXCHANGE PROVIDERS:

- ☒ 1+ IntraLATA Presubscription

SERVICE REQUIREMENTS FOR PROVISION OF CERTAIN SERVICES (CHECK ALL APPLICABLE):

- ☐ Discounts for Persons with Communication Disabilities and the Telecommunication Relay Service [Required if toll service provided]
- ☐ Emergency Services Calling Plan [Required if toll service provided]
- ☐ Alternative Operator Service (AOS) requirements [Required for all providing AOS (including inmate services) service]
- ☐ Limitation of Liability Language [Required for all who have tariff language that may limit their liability]
- ☐ Termination Liability Language [Required for all who have early termination liability language in their tariffs]
- ☐ Service Connection Assistance (SCA) [Required for all LECs]
- ☐ Local Number Portability and Number Pooling [Required for facilities-based LECs]
- ☐ Package Language [Required for tariffs containing packages or service bundles containing both local and toll and/or non-regulated services]

IV. List names, titles, phone numbers, and addresses of those persons authorized to respond to inquiries from the Consumer Services Department on behalf of the applicant regarding end-user complaints:

Anthony Acevedo, Customer Service Liason, (973) 438-4854 (Telephone), 520 Broad Street, Newark, NJ 07102-3111. _____

V. List names, titles, phone numbers, and addresses of those persons authorized to make and/or affirm or verify filings at the Commission on behalf of the applicant:

Carl Billek, Senior Regulatory Counsel, (973) 438-4854 (Telephone), 520 Broad Street, Newark, NJ 07102-3111. _____

NOTE: An annual report is required to be filed with the Commission by each company on an annual basis. The annual report form will be sent for completion to the address and individual(s) identified in this Section unless another address or individual is so indicated.

VI. List Name(s), DBA(s) and PUCO Certification Number(s) of any affiliates you have operating in Ohio under PUCO authority, whether Telecommunication or other. (If needed, use a separate sheet and check here: ☐)

Affiliate – Entrix Telecom, Inc., PUCO Certification Number: 90-6110 _____

AFFIDAVIT

Compliance with Commission Rules and Service Standards

I am an officer of the applicant corporation, IDT America, Corp., and am authorized to make this statement
(Name of Company)
on its behalf. I attest that these tariffs comply with all applicable rules, including the Minimum Telephone Service Standards (MTSS) for the state of Ohio. I understand that tariff notification filings do not imply Commission approval and that the Commission's rules, including the Minimum Telephone Service Standards, as modified and clarified from time to time, supersede any contradictory provisions in our tariff. We will fully comply with the rules of the state of Ohio and understand that noncompliance can result in various penalties, including the suspension of our certificate to operate within the state of Ohio.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 4/3/08 at Newark, NJ
(Date) (Location)

Carl Billek Senior Regulatory Counsel 4/3/08
*(Signature and Title) (Date)

**** This affidavit is required for every tariff-affecting filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.***

VERIFICATION

I, Carl Wolf Billek verify that I have utilized, verbatim, the Commission's Telecommunications Application Form and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct to the best of my knowledge.

Carl Billek Senior Regulatory Counsel 4/3/08
*(Signature and Title) (Date)

****Verification is required for every filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.***

Send your completed Application Form, including all required attachments as well as the required number of copies, to:

Public Utilities Commission of Ohio

Attention: Docketing Division *(or to the Telecommunications Division Chief if a prefiling submittal)*
180 East Broad Street, Columbus, OH 43215-3793

ATTACHMENT A

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO 1.

CHECK SHEET

Sheets 1 through 30 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	First Revised	21	Original
2	Original	22*	First Revised
3*	Second Revised	23	First Revised
4	Original	24	Original
5	Original	25	Original
6	Original	26	Original
7	Original	27	Original
8	Original	28	Original
9	Original	29	First Revised
10	Original	30	Original
11	Original		
12	Original		
13	Original		
14	Original		
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		
20	Original		

* New or Revised Sheet

ISSUE DATE: April 13, 2007

EFFECTIVE DATE: April 13, 2007

Carl Wolf Billek, Senior Regulatory Counsel

520 Broad Street

Newark, NJ 07102

Issued under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO 1.

SECTION 4. RATES

4.1 1 + Dialing

IDT America will charge a flat rate per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Ohio as follows:

\$0.145

4.2 Travel Cards

IDT America will charge a flat rate per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Ohio as follows:

\$0.25

Travel Cards used from a payphone shall incur a \$0.75 per call surcharge.

(N)

4.3 800 Service

IDT America will charge a flat rate per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Ohio as follows:

\$0.145

4.4 Prepaid Calling Cards

Prepaid Calling Cards are available in various Telecom Unit dollar denominations

<u>Denomination</u>	<u>Price Per Telecom Unit</u>
\$25 - \$99	\$0.25
\$100 - \$249	\$0.19
\$250 & over	\$0.17

Cards will be decremented by one Telecom Unit for each minute or fractional part of a minute for intrastate calls. These rates apply twenty-four hours per day, seven days per week.

ISSUE DATE: August 30, 2004

EFFECTIVE DATE: August 30, 2004

Carl Wolf Billek, Associate General Counsel

520 Broad Street

Newark, NJ 07102

Issued under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO. 1

SECTION 4 - RATES4.5 Rate Periods

	Monday-Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		Evening Rate Period
5 p.m. to 11 p.m.*	Evening Rate Period		
11 p.m. to 8: a.m.*	Night/Weekend Rate Period		

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded down to the lower cent.

4.6 Directory Assistance Charges

A charge per number requested will be \$.75

4.7 Returned Check Charge

\$20.00

232285.1

ISSUE DATE: March 24, 2000

EFFECTIVE DATE: April 7, 2000

Diane Clark, Associate General Counsel

190 Main Street

Hackensack, NJ 07601

Issued Under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

ATTACHMENT B

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO 1.

CHECK SHEET

Sheets 1 through 30 inclusive of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	First Revised	21	Original
2	Original	22	First Revised
3*	Third Revised	23	First Revised
4	Original	24	Original
5	Original	25	Original
6	Original	26	Original
7	Original	27	Original
8	Original	28	Original
9	Original	29*	Second Revised
10	Original	29.1*	Original
11	Original	30*	Second Revised
12	Original		
13	Original		
14	Original		
15	Original		
16	Original		
17	Original		
18	Original		
19	Original		
20	Original		

* New or Revised Sheet

ISSUE DATE: April 8, 2008

EFFECTIVE DATE: April 8, 2008

Carl Wolf Billek, Senior Regulatory Counsel
520 Broad Street
Newark, NJ 07102

Issued under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO 1.

SECTION 4. RATES4.1 1 + Dialing

Rates for this service vary according to the Customer's presubscribed plan. IDT's Presubscribed Calling Plans and applicable rates are listed below. Not all plans are available in all areas. IDT does not automatically change a Customer's Plan if a Plan with better rates becomes available. However, IDT will change a Customer's Plan upon his or her request unless the terms of the Customer's existing Plan prevent switching to a new Plan.

<u>Plan</u>	<u>Intrastate Rate</u>
2500	\$0.05
2520*	\$0.05
2580^	\$0.05
2540†	\$0.069
2160	\$0.069
2581	\$0.05
2590	\$0.059
2591*	\$0.059
2592^	\$0.059
2300	\$0.05
2120	\$0.05
2320*	\$0.05
2120	\$0.05
2380^	\$0.05
2180^	\$0.05
2140□†	\$0.069
2181□‡	\$0.05
2390	\$0.059
2191*	\$0.059
2392^	\$0.059
2100+□	\$0.05
2600+□	\$0.05
2691+□	\$0.07

All Presubscribed Long Distance Service Plans are subject to a \$3.95 monthly fee unless otherwise noted.

*Denotes a \$5.95 monthly fee. ^Denotes \$7.95 monthly fee. □Denotes No Monthly Fee. + Denotes full minute billing.

All Presubscribed Calling Plans have no Monthly Minimum Usage amounts unless otherwise noted.

†Denotes \$10.00 Monthly Minimum Usage Amount. ‡Available only for Multi-Location Businesses.

vvAvailable only for Business Customers with \$5,000.00 monthly usage.

Applicable taxes and surcharges required and/or permitted to be imposed on the rates listed in this section may be applied as separate line items on a Customer's IDT Presubscribed Long Distance Service bill.

ISSUE DATE: April 8, 2008

EFFECTIVE DATE: April 8, 2008

Carl Wolf Billek, Senior Regulatory Counsel
520 Broad Street
Newark, NJ 07102

Issued under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

SECTION 4. RATES (Cont'd)4.2 Travel Cards

IDT America will charge a flat rate per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Ohio as follows:

\$0.25

Travel Cards used from a payphone shall incur a \$0.75 per call surcharge.

4.3 800 Service

IDT America will charge a flat rate per minute with no time of day discounts and without regard to mileage for calls originating and terminating in Ohio as follows:

\$0.145

4.4 Prepaid Calling Cards

Prepaid Calling Cards are available in various Telecom Unit dollar denominations

<u>Denomination</u>	<u>Price Per Telecom Unit</u>
\$25 - \$99	\$0.25
\$100 - \$249	\$0.19
\$250 & over	\$0.17

Cards will be decremented by one Telecom Unit for each minute or fractional part of a minute for intrastate calls. These rates apply twenty-four hours per day, seven days per week.

Material on this page previously appeared on FIRST REVISED SHEET 29.

ISSUE DATE: April 8, 2008

EFFECTIVE DATE: April 8, 2008

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Issued under the Authority of the Public Utilities Commission of Ohio in Case No. 97-662-CT-ACE

PUBLIC UTILITIES COMMISSION OF OHIO TARIFF NO 1.

SECTION 4. RATES (Cont'd)

4.5 Rate Period

IDT's per minute rates do not vary and have no time of day discounts or penalties. (C)

4.6 Directory Assistance Charges

A charge per number requested will be \$.95

4.7 Returned Check Charge

\$20.00

ISSUE DATE: April 7, 2008
237480.1

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EFFECTIVE DATE: April 7, 2008

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ATTACHMENT C

The tariff changes included in this tariff filing are as follows:

Introduction of new service plans.

Revision of existing rate period language to clarify that IDT's rates do not vary based on the time of day a call is made.