

IDT CORP  
Form 8-K  
December 07, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**  
**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): December 7, 2006

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**IDT CORPORATION**  
(Exact name of registrant as specified in its charter)

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**Delaware  
(State or other  
jurisdiction  
of incorporation)**

**1-16371  
(Commission File  
Number)**

**22-3415036  
(IRS Employer  
Identification No.)**

**520 Broad Street  
Newark, New Jersey  
(Address of principal executive offices)**

**07102  
(Zip Code)**

Registrant's telephone number, including area code: (973) 438-1000

Not Applicable  
(Former name or former address, if changed since last report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- “ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - “ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On December 7, 2006, IDT Corporation (the “Registrant”) issued a press release announcing its results of operations for its fiscal quarter ended October 31, 2006. A copy of the press release issued by the Registrant concerning the foregoing results is furnished herewith as Exhibit 99.1 and is incorporated herein by reference.

The Registrant is furnishing the information contained in this Report, including Exhibit 99.1, pursuant to Item 2.02 of Form 8-K promulgated by the Securities and Exchange Commission (the “SEC”). This information shall not be deemed to be “filed” with the SEC or incorporated by reference into any other filing with the SEC unless otherwise expressly stated in such filing. In addition, this Report and the press release contain statements intended as “forward-looking statements” that are subject to the cautionary statements about forward-looking statements set forth in the press release.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit No.	Document
99.1	Press Release, dated December 7, 2006, reporting the results of operations for IDT Corporation’s fiscal quarter ended October 31, 2006.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**IDT CORPORATION**

By: /s/ James A. Courter

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Name: James A. Courter  
Title: Chief Executive Officer

Dated: December 7, 2006

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Document</b>
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