SECURITIES AND EXCHANGE COMMISSION

UKITIES AND EACHANGE COMMISSI		
Washington, D.C. 20549		
SCHEDULE TO		
(Rule 14d-100)		
Tender Offer Statement Pursuant to Section 14(d)(1) or 13(e)(1) of the Securities Exchange Act of 1934		
NET2PHONE, INC.		
(Name of Subject Company (Issuer))		

IDT CORPORATION

(Name of Filing Persons (Offerors))

common stock, par value
\$.01 per share

(Title of Class of Securities)

64108N10

(CUSIP Number of Class of Securities)

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	ira Greenster	П
	President	
	IDT Corporati	on
	520 Broad Stre	eet
	(973) 438-100	0
	(Name, Address and Telephone Numbers of Person Authorized to Receiv	e Notices and Communications on Behalf of Filing Persons)
	Copies to:	
	Joyce Mason, E	sq.
	General Couns	sel
	IDT Corporati	on
	520 Broad Stre	eet
	(973) 438-100	0
	CALCULATION OF F	ILING FEE
	Transaction Valuation*	Amount of Filing Fee*
*	Not Applicable No filing fee is required because this filing contains only preliminary con	Not Applicable nmunications made before the commencement of a tender offe
	neck the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was eviously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.	
	Amount Previously Paid: Not Applicable Form or Registration Number: Not Applicable	Filing Party: Not Applicable Date Filed: Not Applicable
x	Check the box if the filing relates solely to preliminary communications r	nade before the commencement of a tender offer.
Che	eck the appropriate boxes below to designate any transactions to which the s	tatement relates:
x	third-party tender offer subject to Rule 14d-1.	

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- " issuer tender offer subject to Rule 13e-4.
- x going private transaction subject to Rule 13e-3.
- " amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: "

The following press release was issued by IDT Corporation on June 28, 2005: