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Professional Corporations
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MCDERMOTT, WILL & EMERY

October 29, 2002

RECEIVED
OFFICE OF THE SECRETARY

OCT 29 2002

BY HAND

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Attention: Jonathan G. Katz
Secretary

Re: Sworn Statements Pursuant to Section 21(a)(1) of the
Securities Exchange Act of 1934 of Principal Executive
Officer and Principal Financial Officer of IDT Corporation

Dear Mr. Katz:

Pursuant to the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant of Section 21(a)(1) of the Securities Exchange Act of 1934, as amended, (File No. 4-460), enclosed please find a sworn statement from each of James A. Courter, as Principal Executive Officer, and Stephen A. Brown, as Principal Financial Officer, of IDT Corporation.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please do not hesitate to call me at (212) 547-5352.

Very truly yours,



Michael T. Hughes

Enclosures

**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Stephen R. Brown, state and attest that:

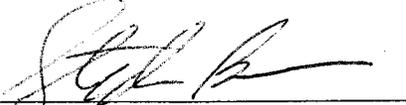
(1) To the best of my knowledge, based upon a review of the covered reports of IDT Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended July 31, 2002 of IDT Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of IDT Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



Stephen R. Brown
October 29, 2002

Subscribed and sworn to
before me this day 29th of
October, 2002.

Wendy Moreano
Notary Public

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OFFICE OF THE SECRETARY
OCT 29 2002

My Commission Expires:
WENDY MOREANO
A Notary Public of New Jersey
My Commission Expires 9/21/2003