

NET2PHONE INC  
Form SC TO-C  
June 29, 2005

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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**SCHEDULE TO**

(Rule 14d-100)

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**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))

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**IDT CORPORATION**

(Name of Filing Persons (Offerors))

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**common stock, par value**

**\$.01 per share**

(Title of Class of Securities)

**64108N10**

(CUSIP Number of Class of Securities)

**Ira Greenstein**

**President**

**IDT Corporation**

**520 Broad Street**

**(973) 438-1000**

(Name, Address and Telephone Numbers of Person Authorized to Receive Notices and Communications on Behalf of Filing Persons)

**Copies to:**

**Joyce Mason, Esq.**

**General Counsel**

**IDT Corporation**

**520 Broad Street**

**(973) 438-1000**

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**CALCULATION OF FILING FEE**

**Transaction Valuation\***

**Amount of Filing Fee\***

Not Applicable

Not Applicable

\* No filing fee is required because this filing contains only preliminary communications made before the commencement of a tender offer

\*\* Check 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 previously 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 made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

x third-party tender offer subject to Rule 14d-1.

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- issuer tender offer subject to Rule 13e-4.
- 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:

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