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2012 MAY 21 PM 12:52 May 18, 2012
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Advice Letter No. 3

Mr. Doug Dean, Director
Colorado Public Utilities Commission
1560 Broadway, Suite 250
Denver, CO 80202

RE: IDT America, Corp.
Colorado PUC Tariff No. 2 (Access)

Dear Mr. Dean:

Enclosed for filing please find the original and ten (10) copies of this advice letter and the original and three (3) copies of revised tariff pages for the above referenced tariff filing submitted on behalf of IDT America, Corp. In compliance with the FCC ICC Reform Order, FCC 11-161, issued November 18, 2011, this filing makes the required access rate reductions. Supporting documentation is attached. The Company respectfully requests an effective date for this filing of July 1, 2012.

The following tariff pages are included with this filing:

1 st Revised Page 2	Updates Check Sheet
1 st Revised Page 61	Makes rate reductions

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3006 or via email to croesel@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Carey Roesel
Consultant to IDT America, Corp.

cc: Carl Billek - IDT
file: IDT - CO Access
tms: COa1203

Enclosures
CR/gs

IDT America, Corp.

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<u>Element</u>	<u>Current Intrastate</u>	<u>Current Interstate</u>	<u>Proposed Intrastate</u>
Local Switching			
Qwest			
UNE-P Tandem Connect			
Per Originating Minute	\$0.027311	\$0.006313	\$0.027311
Per Terminating Minute	\$0.027311	\$0.006313	\$0.016812
UNE -P Direct Connect			
Per Originating Minute	\$0.027311	\$0.002430	\$0.027311
Per Terminating Minute	\$0.027311	\$0.002430	\$0.014871
Fac-based Tandem Connect			
Per Originating Minute	\$0.027311	\$0.003312	\$0.027311
Per Terminating Minute	\$0.027311	\$0.003312	\$0.015312
CenturyLink			
UNE-P Tandem Connect			
Per Originating Minute	N/A	N/A	N/A
Per Terminating Minute	N/A	N/A	N/A
UNE -P Direct Connect			
Per Originating Minute	N/A	N/A	N/A
Per Terminating Minute	N/A	N/A	N/A
Fac-based Tandem Connect			
Per Originating Minute	\$0.027311	\$0.007183	\$0.027311
Per Terminating Minute	\$0.027311	\$0.007183	\$0.017247

IDT America, Corp.

Tariff FCC No. 4

2nd Revised Page 59

Cancels 1st Revised Page 59

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D)

3.9 Rates and Charges (Continued)

3.9.3 End Office Switching

A. Local Switching

- Per Originating or Terminating Minute

	UNE-P Tandem Connect	UNE-P Direct Connect	Fac-based Tandem Connect	(N)
AT&T (former BellSouth) areas	\$0.005800(I)	\$0.002994(I)	\$0.003746	
Verizon (former Bell Atlantic) areas	\$0.005562(R)	\$0.002273(R)	\$0.003878	
Verizon (former GTE) areas				
South Carolina	\$0.005170	\$0.002211	\$0.002574	
Pennsylvania	\$0.006124	\$0.002835	\$0.003878	
Virginia	\$0.006124	\$0.002835	\$0.003878	
AT&T (former SBC) areas	\$0.004046(R)	\$0.002682(R)	\$0.003599	
AT&T (former PacBell) areas	\$0.009430(I)	\$0.003164(R)	\$0.007844	
AT&T (former SNET) areas	\$0.005872(I)	\$0.003657(I)	\$0.004714	
AT&T (former Ameritech) areas	\$0.005295(I)	\$0.003478(I)	\$0.003778	
Qwest	\$0.006313(I)	\$0.002430(I)	\$0.003312	
Fairpoint (former Verizon) areas	\$0.005495	\$0.002264	\$0.003895	
Windstream areas				
Pennsylvania	N/A	N/A	\$0.006501	
Frontier areas				
West Virginia	N/A	N/A	\$0.006347	
Pennsylvania	N/A	N/A	\$0.007807	
CenturyLink areas				
Colorado	N/A	N/A	\$0.007183	
Montana	N/A	N/A	\$0.007183	
Pennsylvania	N/A	N/A	\$0.005564	
Virginia	N/A	N/A	\$0.005158	
NECA Company areas				
Study Area 482235	N/A	N/A	\$0.021389	
Study Area 483308	N/A	N/A	\$0.018085	
Study Area 170145	N/A	N/A	\$0.027999	
Study Area 170185	N/A	N/A	\$0.014040	
Study Area 170161	N/A	N/A	\$0.021389	(N)

Material previously located on this page now appears on Page 59.1.

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Issued: February 5, 2010
 By:

Carl Wolf Billek, Senior Regulatory Counsel
 520 Broad Street
 Newark, New Jersey 07102-3111

Effective: February 6, 2010

FCCa1006