



ORIGINAL

00 FEB 22 AM 8:05
MAIL ROOM
IDT Corporation
100 Main Street
Hackensack, NJ 07601 USA
P: 201 928-2947
F: 201 928-2947
www.idt.com

February 14, 2000

Vito Barbiera
IDT Corporation / Legal Department
190 Main Street
Hackensack, NJ 07601

Ms. Bianca Bayó
Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: IDT AMERICA CORP. SETTLEMENT OFFERING

991869-TI

Dear Ms. Bayó:

This letter is an offering to the Florida Public Service Commission for the amount of \$100.00. All annual reports are now being handled by me personally and I ensure that future regulatory payments to the Florida PSC in regards to the above mentioned corporation will be made in a timely fashion. As per my conversation with Ms. Paula Isler of your office on Friday, February 11, a check for the fee owed plus penalty of \$69.00 has already been sent out. The check number is #502745. Also, please find attached a completed Regulatory Assessment Fee Return.

We hope this offering meets the Commission's requirements. Thank you for your cooperation. Please contact me at (201) 928-2947 if you should have any questions or concerns regarding this offering.

Sincerely,

Vito Barbiera

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG Attachment(s)
- MAS _____
- OPC _____
- RRR _____
- SEC _____
- WAW _____
- OTH _____

DOCUMENT NUMBER-DATE

02425 FEB 22 8

FPSC-RECORDS/REPORTING

Interexchange Company Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

TJ107
 IDT America Corp.
 Legal Department
 190 Main Street
 Hackensack, NJ 07601

PERIOD COVERED:
 01/01/1999 TO 12/31/1999

FOR PSC USE ONLY	
Check#	_____
\$ _____	0603001
\$ _____	003001
\$ _____	P
\$ _____	0603001
\$ _____	004011
\$ _____	I
Postmark Date	_____
Initials of Preparer	_____

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA	
		GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	_____	_____
3.	Private Line Services	_____	_____
4.	Leased Facilities & Circuits Services	_____	_____
5.	Miscellaneous Services	_____	_____
6.	TOTAL Telephone Services	\$ n/a	\$ n/a
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	(n/a)	(n/a)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation		\$ 9,134.59
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)		50.00
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	12.50	
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	6.50	
12.	TOTAL AMOUNT DUE		\$ 69.00

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facilities-Based Carrier
- Reseller
- Call Aggregator
- Alternate-Operator Service
- Rebiller
- Other: Phone Card Distributor

BILLING INFORMATION

Complete below if billing agent if other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

What is the total amount of customer deposits collected? Amount: \$ _____ for 19 _____

What is the total amount of bond held (if applicable)? Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Vito Barbiera
 (Signature of Company Official)
 (Preparer of Form - Please Print Name)

Chief Financial Officer
 (Title)

2-14-00
 (Date)

Telephone Number (201) 928-2947 Fax Number (201) 530-4039

F.E.I. No. 22-3312697

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Interexchange Company)

1. **WHEN TO FILE:** For companies which owed a total of \$10,000 or more of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30 for the six-month period January 1 through June 30, AND
On or before January 30 for the six-month period July 1 through December 31.*

For companies which owed a total of less than \$10,000 of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before January 30 for the twelve-month period January 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each company shall pay 0.0015 of its gross operating revenues derived from intrastate business, as referenced in Rule 25-4.0161(1), F.A.C. Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts other than the amount in Line 7.

On Line 7, deduct any amounts paid to another telecommunications company for the use of any telecommunications network to provide service to its customers. **Do not deduct any taxes, federal subscriber line charges, interstate long distance access charges, or amounts paid for nonregulated services such as voice mail, inside wire maintenance, or equipment purchases/rentals. DEDUCTIONS MUST BE INTRASTATE ONLY AND MUST BE VERIFIABLE.**

3. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 10). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 11). A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.

When a company fails to timely file a Regulatory Assessment Fee Return, the Commission has the authority to order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.

4. **EXTENSION:** A request for an extension of time up to 30 days may be made by filing the enclosed *Request for Extension to File Regulatory Assessment Fee Return* form (PSC/ADM-124), two weeks prior to the filing date. When an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, or
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a company may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the company shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.

5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for any fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.

6. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original and in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. **Make your check payable to the Florida Public Service Commission.** If you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 ATTENTION: Fiscal Services

7. **ADDITIONAL ASSISTANCE:** If you need additional assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of Auditing and Financial Analysis at (850) 413-6480.

For assistance on telecommunications facilities, please contact the Division of Communications at (850) 413-6502.

Both divisions may be contacted at the above-referenced address, directing correspondence to the attention of the division.

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However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each company shall pay 0.0015 of its gross operating revenues derived from intrastate business, as referenced in Rule 25-4.0161(1), F.A.C. Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts other than the amount in Line 7.
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When a company fails to file a Regulatory Assessment Fee Return, the Commission may order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.

4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted an extension up to 30 days. A request should be made by filing the enclosed *Request for Extension to File Regulatory Assessment Fee Return* form (PSC/ADM-124) two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, or
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.

5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for any fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-reference address.
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ATTENTION: Fiscal Services

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For assistance on telecommunications facilities, please contact the Division of Communications at (904) 413-6556.

Both divisions may be contacted at the above-referenced address, directing correspondence to the attention of the division.