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IDT CORP
Form 8-K/A
August 28, 2002

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

AMENDMENT NO. 1

TO CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 19, 2001

IDT Corporation

(Exact name of registrant as specified in its charter)

| | | |
|--|--------------------------|--------------------------------------|
| Delaware ----- | 0-27898 ----- | 22-3415036 ----- |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Identification No.) |
| 520 Broad Street, 7th Floor, Newark, New Jersey ----- | | 07102 ----- |
| (Address of principal executive offices) | | (Zip Code) |

Registrant's telephone number, including area code: (973) 438-1000

n/a

(Former name or former address, if changed since last report.)

The undersigned Registrant hereby amends Item 7 of its Current Report on Form 8-K, filed on January 3, 2002, to read in its entirety as follows:

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(a) Financial Statements of Businesses Acquired.

Filed herewith as Exhibit 99.1.

(b) Pro Forma Financial Information.

Filed herewith as Exhibit 99.2.

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(c) Exhibits.

2.1* Asset Purchase Agreement, dated December 18, 2001, between IDT Winstar Acquisition, Inc., Winstar Communications, Inc. ("Winstar") and the subsidiaries of Winstar listed on Appendix 1 thereto.

23.1 Consent of Independent Auditors

99.1 Financial Statements of Business Acquired

99.2 Pro Forma Financial Information

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

IDT CORPORATION

Dated: August 28, 2002

By: /s/ Stephen R. Brown

Stephen R. Brown
Chief Financial Officer

EXHIBIT INDEX

| Exhibit Number | Description |
|----------------|--|
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