



December 28, 2011
Via ETFS Filing

IDT America, Corp.
550 Broad Street
Newark, New Jersey 07102

FRN: 0010-5222-74

Secretary, Federal Communications Commission
Washington, DC 20554
ATTN: Wireline Competition Bureau

In compliance with Report and Order FCC 11-92, adopted on June 9, 2011, enclosed for filing, please find the Initial Base Document for FCC Tariff No. 1, submitted on behalf of **IDT America, Corp.** This filing is made pursuant to Title 47, Section 61.16 and contains no substantive changes to the tariff in effect and presently on file with the Commission as of the date of this filing.

This cover letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS).

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,

A handwritten signature in black ink, appearing to read "C. Roesel", is written over a horizontal line.

Carey Roesel
Consultant to IDT America, Corp.

cc: Carl Billek - IDT (via e-mail)
file: IDT - FCC Access

CR/gs