

IDT CORP

Form SC 13G/A

February 13, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

ITEM 1

- (a) Name of Issuer: IDT CORPORATION
- (b) Address of Issuer: 520 Broad Street
Newark, NJ 07102

ITEM 2

- (a) Name of Person Filing: KAHN BROTHERS & CO., INC.
- (b) Address of Principal Business Office:
555 Madison Avenue, 22nd Floor
New York, NY 10022
- (c) Citizenship: USA
- (d) Title of Class of Securities: COMMON
- (e) CUSIP Number: 448947101

ITEM 4. OWNERSHIP

- (a) Amount beneficially owned: 2,635,080
- (b) Percent of class: 17.36%
- (c) Number of shares as to which the person has:
 - (iv) Shared power to dispose to direct the disposition of:
2,635,080