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ANDERSON, GULOTTA & HICKS, P.C.

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August 4, 2005

VIA Hand Delivery

James J. McNulty, Secretary
Commonwealth of Pennsylvania
Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

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2005 AUG -4 AM 11:18
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SECRETARY'S BUREAU

RE: Pennsylvania Public Utility Commission, Law Bureau Prosecutory Staff v. IDT America Corp (2004.0267) Docket Nos. C-20044051 and A-310782

Dear Mr. McNulty:

Enclosed please find for filing a paper and electronic copy of the 2003 Annual Report of IDT America, Corp. ("IDT") in response to the above referenced proceeding. As counsel for IDT America, Corp. I have had discussions with Ms. Rhonda Daviston from the Law Bureau and Mr. Kerry Klinefelter from the Bureau of Fixed Utilities. I have also forwarded an electronic copy by email to Mr. Klinefelter. The enclosed Report is submitted in response to their concerns.

As I understand it, the above referenced action resulted from IDT America Corp's failure to file a complete 2003 Annual Report. Further, since the annual filing fee for this filing was previously submitted, no fee is enclosed with this filing.

On behalf of my client, please accept our apology for this inadvertent omission. This revised report should permit the above docketed matter to be vacated at the next public meeting.

If you have questions, please do not hesitate to contact me at the number below.

**DOCUMENT
FOLDER**

Very Truly Yours

Renardo L. Hicks
Renardo L. Hicks, Esq.

cc: Ms. Rhonda Daviston, Esquire, Law Bureau w/enclosure
Mr. Kerry Klinefelter, Bureau of Fixed Utility Service wo/enclosures
Mr. Carl Wolf Billek, Esquire wo/enclosures

DOCKETED
AUG 26 2005

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