

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDT AMERICA, CORP. FOR A) CASE NO. GNR-T-03-29
CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO PROVIDE LOCAL)
EXCHANGE TELECOMMUNICATIONS) CERTIFICATE NO. 424
SERVICES.)

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 424, is issued to IDT America, Corp. This Certificate authorizes IDT to provide local exchange and interexchange services within the State of Idaho. The Commission approved IDT's Certificate by Order No. 29473 issued April 15, 2004, and authorized IDT to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 29473.

DATED at Boise, Idaho this 5th day of May 2004.



PAUL KJELLANDER, PRESIDENT

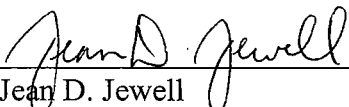


MARSHA H. SMITH, COMMISSIONER



DENNIS S. HANSEN, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary