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Newark, New Jersey 07102

VIA ELECTRONIC FILING

April 11, 2007

Marlene H. Dortch  
Office of the Secretary  
Federal Communications Commission  
445 12th Street, SW  
Washington, DC 20554

Re: **WC Docket No. 05-196**  
**911 Compliance Status Report**

Dear Secretary Dortch:

On behalf of Net2Phone, Inc., and its affiliates ("Net2Phone"), I am responding to the letter of Kathryn S. Berthot (Chief, Spectrum Enforcement Division, Enforcement Bureau), dated March 12, 2007, to Elana Shapochnikov (Net2Phone, Inc.) requesting certain status information in the above-referenced proceeding. The requested information is summarized below in bullet format and Net2Phone's response to each request immediately follows. Net2Phone's prior compliance reports were filed herein on November 28, 2005, September 22, 2005, September 1, 2005, and August 10, 2005 and are incorporated herein.

- Provision of Compliant 911 Service: A quantification, on a percentage basis, of the number of subscribers to whom you are able to provide 911 service in full compliance with the rules established in the *VoIP 911 Order*.

Response: Net2Phone provides E911 services in compliance with the Commission's VoIP 911 Order to approximately eighty-six percent (86%) of its direct to consumer customers as of March 30, 2007.

- 911 Coverage: To the extent you have not achieved full 911 compliance with the requirements of the *VoIP 911 Order*, in all areas of the country in which you are providing interconnected VoIP service to subscribers: (i) list each PSAP serving such areas of the country; and (ii) describe in detail

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your plans for coming into full compliance with the requirements of the order, including your anticipated timeframe for such compliance.

Response: Please see Compliance Report, dated November 28, 2005, at pages 5-6.

- 911 Routing Information/Connection to Wireline E911 Network: Provide a statement as to whether you are transmitting . . . all 911 calls to the correct answering point in areas where Selective Routers are utilized.

Response: Please see Compliance Report, dated November 28, 2005, at page 2.

- New VoIP Customers and/or Marketing of VoIP Service in Non-Compliant Areas: State whether you have stopped accepting new customers and marketing your VoIP service in non-compliant areas, and, if so, the date on which you stopped.

Response: Net2Phone has stopped accepting new customers and marketing its VoIP service in non-compliant areas as of November 28, 2005.

If you should require additional information, please contact the undersigned counsel at 973-438-3683.

Sincerely,



Andrew D. Fisher  
Senior Regulatory Counsel

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