

A0000000167

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

IDT FUND, LTD., a Florida entity

800004162758--1

IDT FUND B, LTD., a Florida entity

IDT FUND C, LTD., a Florida entity

THE MILLENNIUM IDT FUND, LTD., a Florida entity

INTO

IDT GROUP, INC., a Florida entity, P01000028179.

File date: April 24, 2001

Corporate Specialist: Tammi Cline