

A99000000880

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

IDT FUND, LTD., a Florida entity A99000000880

IDT FUND B, LTD., a Florida entity A00000000167

IDT FUND C, LTD., a Florida entity A00000000963

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