

A000000000963

ARTICLES OF MERGER
Merger Sheet

MERGING:

IDT FUND, LTD., a Florida entity

IDT FUND B, LTD., a Florida entity

IDT FUND C, LTD., a Florida entity

THE MILLENNIUM IDT FUND, LTD., a Florida entity

100004495121--7

INTO

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

File date: April 24, 2001

Corporate Specialist: Tammi Cline