

July 15, 2009

McCarthy Tétrault LLP  
Box 48, Suite 5300  
Toronto Dominion Bank Tower  
66 Wellington Street West  
Toronto, Ontario M5K 1E6

Attention: Matthew Cumming

Dear Mr. Cumming:

**Re: IDT Canada Inc. (the “Applicant”) - Application to Cease to be a Reporting Issuer under the securities legislation of the Provinces of Ontario, Saskatchewan, Manitoba, Alberta, Québec, New Brunswick, Nova Scotia, Newfoundland and Labrador and Prince Edward Island (the “Jurisdictions”)**

The Applicant has applied to the local securities regulatory authority or regulator (the “Decision Maker”) in each of the Jurisdictions for a decision under the securities legislation (the “Legislation”) of the Jurisdictions that the Applicant is not a reporting issuer.

As the Applicant has represented to the Decision Makers that,

- (a) the outstanding securities of the Applicant, including debt securities, are beneficially owned, directly or indirectly, by less than 15 security holders in each of the jurisdictions in Canada and less than 51 security holders in total in Canada;
- (b) no securities of the Applicant are traded on a marketplace as defined in National Instrument 21-101 *Marketplace Operation*;
- (c) the Applicant is applying for a decision that it is not a reporting issuer in all of the jurisdictions in Canada in which it is currently a reporting issuer; and
- (d) the Applicant is not in default of any of its obligations under the Legislation as a reporting issuer,

each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the decision has been met and orders that the Applicant is not a reporting issuer.

*“Michael Brown”*

Assistant Manager, Corporate Finance  
Ontario Securities Commission

