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July 17, 2018
Via Overnight and Email Delivery

Ms. Debra A. Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

NHPUC 18JUL'18AM11:13

**RE: IDT America, Corp.
New Hampshire Rate Schedule No. 1 – Access Revision
DT 18-070 Intrastate Access – Seventh Phase Access Reform**

Dear Ms. Howland:

Enclosed for filing please find the original and two copies of the above referenced tariff revision filing submitted on behalf of IDT America, Corp. This filing, made in compliance with the Federal Communications Commission Report and Order in WC Docket No. 10-90, *et. al.*, FCC No. 11-161, revises terminating switched access rates to mirror ILEC rates and implement the seventh phase of intercarrier compensation transition. The Company respectfully requests an effective date for this filing of August 2, 2018. The following tariff pages are included with this filing:

9 th Revised Page 1	Updates Check Sheet
6 th Revised Page 23	Reduces terminating to end office tandem connect terminating rate

A copy of this filing has been submitted to executive.director@puc.nh.gov.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3006 or via email to croesel@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

Carey Roesel
Consultant

cc: Carl Billek - IDT
tms: NHa1801

Enclosures
CR/gs