

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

// Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940

OMB Number: 3235-0287
Expires: December 31, 2001
Estimated average burden hours per response 0.5

(Print or Type Responses)

1. Name and Address of Reporting Person*
2. Issuer Name and Ticker or Trading Symbol
3. I.R.S. Identification Number of Reporting Person (voluntary)
4. Statement for Month/Year
5. If Amendment, Date of Original (Month/Year)
6. Relationship of Reporting Person(s) to Issuer (Check all applicable)
7. Individual or Joint/Group Filing (Check Applicable Line)

Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

Table with 7 columns: Title of Security (Instr. 3), Transaction Date (Month/Day/Year), Transaction Code (Instr. 8), Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5), Amount of Securities Beneficially Owned at End of Month (Instr. 3 and 4), Ownership Form: Direct (D) or Indirect (I) (Instr. 4), Nature of Indirect Beneficial Ownership (Instr. 4)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.
* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

(Over)
SEC 1474 (3-99)

POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.

FORM 4 (Continued)

Table II — Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

Table with 6 columns: Title of Derivative Security (Instr. 3), Conversion or Exercise Price of Derivative Security, Transaction Date (Month/Day/Year), Transaction Code (Instr. 8), Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5), Date Exercisable and Expiration Date (Month/Day/Year)

7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned at End of Month (Instr. 4)	10. Ownership Form of Derivative Securities Beneficially Owned at End of Month (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
Title	Amount or Number of Shares			

Explanation of Responses:

**Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

/s/ SUSAN L. DECKER

November 9, 2001

**Signature of Reporting Person
Susan L. Decker, Senior Vice President, Finance and
Administration and Chief Financial Officer

Date

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

STATEMENT OF
CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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OMB Number: 3235-0287
Expires: December 31, 2001
Estimated average burden hours per response 0.5

(Print or Type Responses)

1. Name and Address of Reporting Person*	2. Issuer Name and Ticker or Trading Symbol	6. Relationship of Reporting Person(s) to Issuer (Check all applicable)
Yahoo! Inc.	Net2Phone, Inc. (NTOF)	<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner
(Last) (First) (Middle)	3. I.R.S. Identification Number of Reporting Person (voluntary)	<input type="checkbox"/> Officer <input type="checkbox"/> Other (specify below)
701 First Avenue		
(Street)	4. Statement for Month/Year	
	10/2001	
Sunnyvale, California 94089	5. If Amendment, Date of Original (Month/Year)	7. Individual or Joint/Group Filing (Check Applicable Line)
(City) (State) (Zip)		<input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/ Day/ Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned at End of Month (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
		Code	V	Amount	(A) or (D)	Price
Common Stock	10/2/01	S		1,301	D	\$3.12
Common Stock	10/2/01	S		2,142	D	\$3.13
Common Stock	10/2/01	S		587	D	\$3.20

Common Stock	10/24/01	S	9,500	D	\$3.76
Common Stock	10/24/01	S	500	D	\$3.86
Common Stock	10/25/01	S	1,428	D	\$3.80

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. (Over)
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FORM 4	UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	OMB APPROVAL
// Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b). (Print or Type Responses)	Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940	OMB Number: 3235-0287 Expires: December 31, 2001 Estimated average burden hours per response 0.5

1. Name and Address of Reporting Person* Yahoo! Inc. (Last) (First) (Middle) 701 First Avenue (Street) Sunnyvale, California 94089 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol Net2Phone, Inc. (NTOPI) 3. I.R.S. Identification Number of Reporting Person (voluntary) 4. Statement for Month/Year 10/2001 5. If Amendment, Date of Original (Month/Year)	6. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) 7. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
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Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/ Day/ Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at End of Month (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount			
Common Stock	10/25/01	S			714	D	\$3.81	
Common Stock	10/25/01	S			1,400	D	\$3.84	
Common Stock	10/25/01	S			714	D	\$3.85	
Common Stock	10/25/01	S			1,428	D	\$3.86	
Common Stock	10/25/01	S			714	D	\$3.90	
Common Stock	10/25/01	S			2,142	D	\$3.91	

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1. Name and Address of Reporting Person* Yahoo! Inc. (Last) (First) (Middle) 701 First Avenue (Street)	2. Issuer Name and Ticker or Trading Symbol Net2Phone, Inc. (NTOPI) 3. I.R.S. Identification Number of Reporting Person (voluntary) 4. Statement for Month/Year 10/2001 5. If Amendment, Date of Original	6. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) 7. Individual or Joint/Group Filing
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Sunnyvale, California 94089

(City) (State) (Zip)

Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/ Day/ Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		5. Amount of Securities Beneficially Owned at End of Month (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
		Code	V	Amount	(A) or (D)			
Common Stock	10/25/01	S		714	D	\$3.96		
Common Stock	10/25/01	S		746	D	\$4.12		
Common Stock	10/26/01	S		700	D	\$4.30		
Common Stock	10/26/01	S		700	D	\$4.38		
Common Stock	10/26/01	S		700	D	\$4.40		
Common Stock	10/26/01	S		700	D	\$4.45		

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 4

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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OMB Number: 3235-0287
Expires: December 31, 2001
Estimated average burden hours per response 0.5

(Print or Type Responses)

1. Name and Address of Reporting Person*			2. Issuer Name and Ticker or Trading Symbol		6. Relationship of Reporting Person(s) to Issuer (Check all applicable)	
Yahoo! Inc.			Net2Phone, Inc. (NTOF)		<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner	
(Last)	(First)	(Middle)	3. I.R.S. Identification Number of Reporting Person (voluntary)	4. Statement for Month/Year	<input type="checkbox"/> Officer (give title below)	<input type="checkbox"/> Other (specify below)
701 First Avenue				10/2001		
(Street)			5. If Amendment, Date of Original (Month/Year)		7. Individual or Joint/Group Filing (Check Applicable Line)	
Sunnyvale, California		94089			<input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person	
(City)	(State)	(Zip)				

Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

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		Code	V	Amount	(A) or (D)			
Common Stock	10/26/01	S		1,400	D	\$4.46		
Common Stock	10/26/01	S		2,100	D	\$4.50		
Common Stock	10/26/01	S		1,500	D	\$4.54		
Common Stock	10/26/01	S		1,400	D	\$4.55		
Common Stock	10/26/01	S		800	D	\$4.64		
Common Stock	10/29/01	S		750	D	\$4.55		

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Washington, D.C. 20549**OMB APPROVAL****STATEMENT OF
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1. Name and Address of Reporting Person*			2. Issuer Name and Ticker or Trading Symbol		6. Relationship of Reporting Person(s) to Issuer (Check all applicable)	
Yahoo! Inc.			Net2Phone, Inc. (NTOPI)		<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner	
(Last)	(First)	(Middle)	3. I.R.S. Identification Number of Reporting Person (voluntary)		4. Statement for Month/Year	
701 First Avenue					10/2001	
(Street)			5. If Amendment, Date of Original (Month/Year)		7. Individual or Joint/Group Filing (Check Applicable Line)	
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(City)	(State)	(Zip)				

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			Code	V	Amount			
Common Stock	10/29/01	S		1,400	D	\$4.70		
Common Stock	10/29/01	S		730	D	\$4.76		
Common Stock	10/29/01	S		730	D	\$4.77		
Common Stock	10/29/01	S		1,400	D	\$4.86		
Common Stock	10/29/01	S		3,530	D	\$4.90		
Common Stock	10/29/01	S		730	D	\$4.95		

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(Over)
SEC 1474 (3-99)**POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION
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DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.****FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
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(Last)	(First)	(Middle)	3. I.R.S. Identification Number of Reporting Person (voluntary)		4. Statement for Month/Year	
701 First Avenue					10/2001	
(Street)			5. If Amendment, Date of Original (Month/Year)		7. Individual or Joint/Group Filing (Check Applicable Line)	
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			Code	V	Amount			

		Code	V	Amount	(A) or (D)	Price
Common Stock	10/29/01	S		730	D	\$5.00
Common Stock	10/30/01	S		1,250	D	\$4.55
Common Stock	10/30/01	S		2,500	D	\$4.70
Common Stock	10/30/01	S		1,250	D	\$4.75
Common Stock	10/30/01	S		1,250	D	\$4.85
Common Stock	10/30/01	S		1,250	D	\$5.00

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1. Name and Address of Reporting Person*	2. Issuer Name and Ticker or Trading Symbol	6. Relationship of Reporting Person(s) to Issuer (Check all applicable)
Yahoo! Inc.	Net2Phone, Inc. (NTOPI)	<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner
(Last) (First) (Middle)	3. I.R.S. Identification Number of Reporting Person (voluntary)	<input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)
701 First Avenue		
(Street)	4. Statement for Month/Year	
	10/2001	
Sunnyvale, California	5. If Amendment, Date of Original (Month/Year)	7. Individual or Joint/Group Filing (Check Applicable Line)
(City) (State) (Zip)		<input type="checkbox"/> Form filed by One Reporting Person
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			Code	V	Amount			
Common Stock	10/30/01	S		1,250	D	\$5.10		
Common Stock	10/30/01	S		1,250	D	\$5.20		
Common Stock	10/31/01	S		1,400	D	\$5.32		
Common Stock	10/31/01	S		1,400	D	\$5.35		
Common Stock	10/31/01	S		1,400	D	\$5.50		
Common Stock	10/31/01	S		1,400	D	\$5.60		

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(Print or Type Responses)

<p>1. Name and Address of Reporting Person*</p> <p>Yahoo! Inc.</p> <hr/> <p>(Last) (First) (Middle)</p> <p>701 First Avenue</p> <hr/> <p>(Street)</p> <p>Sunnyvale California 94089</p> <hr/> <p>(City) (State) (Zip)</p>	<p>2. Issuer Name and Ticker or Trading Symbol</p> <p>Net2Phone, Inc. (NTOPI)</p> <hr/> <p>3. I.R.S. Identification Number of Reporting Person (voluntary)</p> <hr/> <p>4. Statement for Month/Year</p> <p>10/2001</p> <hr/> <p>5. If Amendment, Date of Original (Month/Year)</p>	<p>6. Relationship of Reporting Person(s) to Issuer (Check all applicable)</p> <p><input type="checkbox"/> Director <input type="checkbox"/> 10% Owner</p> <p><input type="checkbox"/> Officer <input type="checkbox"/> Other (specify below)</p> <p>(give title below)</p> <hr/> <p>7. Individual or Joint/Group Filing (Check Applicable Line)</p> <p><input type="checkbox"/> Form filed by One Reporting Person</p> <p><input type="checkbox"/> Form filed by More than One Reporting Person</p>
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Table I — Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/ Day/ Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at End of Month (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
		Code	V	Amount	(A) or (D)	Price		
Common Stock	10/31/01	S		1,400	D	\$5.62		
Common Stock	10/31/01	S		1,400	D	\$5.71		
Common Stock	10/31/01	S		1,600	D	\$6.11	1,824,278	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.
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SEC 1474 (9-99)

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