SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13D-1(B), (C) AND (D) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13D-2(B)

(Amendment No. 6)*			
Net2Phone, Inc.			
(Name of Issuer)			
Common Stock, par value \$.01 per share			
(Title of Class of Securities)			
64108N 10 6			
(CUSIP Number)			
November 16, 2001 through December 31, 20	001		
(Date of Event Which Requires Filing of This State			
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:			
o Rule 13d-1(b)			
⊠ Rule 13d-1(c)			
o Rule 13d-1(d)			
* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form and for any subsequent amendment containing information which would alter disclosures provided in			
The information required on the remainder of this cover page shall not be deemed to be "filed" for the Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subj			
see the <i>Notes</i>).	ect to all other provisions of the fiet (nowever,		
CUSIP No. 64108N 10 6	Page 2 of 5 Pages		
1. NAME OF REPORTING PERSON			
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)			
YAHOO! INC.			
77-0398689			
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (See Instructions)			
	(a) o (b) o		
	(5) 5		
3. SEC USE ONLY			

CITIZENSHIP OR PLACE OF ORGANIZATION

	Γ	Delaware	
			5. SOLE VOTING POWER
			2,523,387(1)
N.T	III ADED O	E CHADEC	6. SHARED VOTING POWER
		F SHARES LY OWNED	- SHARED VOTING FOWER
	BY EA		
	REPOR PERSON		7. SOLE DISPOSITIVE POWER 2,523,387(1)
			8. SHARED DISPOSITIVE POWER
9.	AGGREG	ATE AMOUN	Γ BENEFICIALLY OWNED BY EACH REPORTING PERSON
	2	,523,387(1)	
	CHECK F		CODEC ATT. AMOUNT IN DOLL (6), ENCLY IDEC CEPTAIN CHAPTER (6).
10.	CHECK E	BOX IF THE A	GGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* (See Instructions)
11.	PERCEN	T OF CLASS I	EPRESENTED BY AMOUNT IN ROW 9
11.			
	A	Approximately	.9%(2)
12.	TYPE OF	REPORTING	PERSON* (See Instructions)
		CO	
	(.0	
			Net2Phone Common Stock subject to warrants which will only become exercisable upon the satisfaction of certain
perior	тапсе стпе	ria by Yahoo!	IC.
		J	
	sed on 32,0	05,038 shares	f Net2Phone Common Stock outstanding as of December 12, 2001as reported on the Issuer's Quarterly Report on Form 10-
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	sed on 32,0	05,038 shares	f Net2Phone Common Stock outstanding as of December 12, 2001as reported on the Issuer's Quarterly Report on Form 10-
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CUSI Amend	sed on 32,0 the period e P No. 6410 dment No.5	05,038 shares nded October :	f Net2Phone Common Stock outstanding as of December 12, 2001as reported on the Issuer's Quarterly Report on Form 10-1, 2001, as filed with the SEC on December 17, 2001.
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(h)	o A savings association, as defined in Se	ection 3(b) of the Federal Deposit Insurance Act;	
(i)	o A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;		
(j)	o Group, in accordance with Rule 13d–1	.(b)(1)(ii)(J).	
CUSIP No. 6	64108N 10 6	Page 4 of 5 Pages	
Item 4.	Ownership.		
1tcm 4.	(a) Amount Beneficially Owned:		
	2,523,387		
	(b) Percent of Class:		
	Approximately 7.9%		
	(c) Number of shares as to which such pe	erson has:	
	(i) Sole power to vote or to direct the	vote <u>2,523,387</u>	
	(ii) Shared power to vote or to direct t(iii) Sole power to dispose or to direct(iv) Shared power to dispose or to direct	the disposition of $2,523,387$	
Item 5	Ownership of Five Percent or Less of a	ı Class.	
	If this statement is being filed to report the more than five percent of the class of sec	ne fact that as of the date hereof the reporting person has ceased to be the beneficial owner of urities, check the following o.	
Item 6.	Ownership of More than Five Percent on Behalf of Another Person.		
		lings with the Securities and Exchange Commission from time to time, no other person is known to direct the receipt of dividends from, or the proceeds from the sale of, such securities.	
Item 7	Identification and Classification of the Company.	Subsidiary Which Acquired the Security Being Reported on By the Parent Holding	
	Not Applicable.		
Item 8.	Identification and Classification of Members of the Group.		
	Not Applicable.		
Item 9.	Notice of Dissolution of Group.		
	Not Applicable.		
Item 10.	Certification.		
	By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.		
CUSIP No. 64108N 10 6		Page 5 of 5 Pages	
		SIGNATURE	
	r reasonable inquiry and to the best of my kno	wledge and belief, I certify that the information set forth in this statement is true, complete and	
correct.			
		February 14, 2001 (Date)	
		/s/ Susan L. Decker (Signature)	
		(2-5	

(e)

(f)

(g)

o An investment adviser in accordance with Rule 13–d(1)(b)(1)(ii)(E);

o An employee benefit plan or endowment fund in accordance with Rule 13d–1(b)(1)(ii)(F);

o A parent holding company or control person, in accordance with Rule 13d-1(b)(ii)(G);

Susan L. Decker, Executive Vice President, Finance and Administration, and Chief Financial Officer (Name/Title)