

October 23, 2018

VIA IBFS AND ECFS

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th St. SW
Room TW-B204
Washington, D.C. 20554

Re: *Supplement: magicJack VocalTec Ltd. and B Riley Financial, Inc. Joint Applications for Consent to Transfer Control of Domestic and International Section 214 Authorizations, IB Docket Nos. ITC-T/C-20171213-00221, ITC-T/C-20171213-00222, ITC-T/C-20171213-00223, WC Docket No. 17-356*

Dear Ms. Dortch:

B. Riley Financial, Inc. (“B. Riley”) and magicJack VocalTec Ltd. (“MJVT”), by their undersigned counsel, supplement the above-referenced applications to transfer control of YMax Communications Corp., magicJack SMB, Inc., and Broadsmart Global, Inc. (collectively, the “Licensees”) from MJVT to B. Riley in response to follow-up questions from the Commission staff.

The parties confirm that the organizational charts previously submitted on April 30, 2018, which illustrate the pre- and post-closing ownership structure of the Licensees (including after a planned internal reorganization), remain accurate.¹ In addition, regarding the ownership status of magicJack L.P. (“magicJack”), the parties note that magicJack is a subsidiary of YMax Corporation² and that there are no plans at this time to change the ownership status of magicJack in connection with the closing of the transaction or the aforementioned internal reorganization. B. Riley also has no plans at this time to change the services now provided by the Licensees or magicJack.

¹ See Letter from William F. Maher, counsel to B. Riley, to Marlene H. Dortch, FCC, IB Docket Nos. ITC-T/C-20171213-00221, ITC-T/C-20171213-00222, ITC-T/C-20171213-00223, WC Docket No. 17-356 (Apr. 30, 2018).

² YMax Corporation directly holds 99.99 percent of the partnership interests of magicJack. It indirectly holds the remaining 0.01 percent of the partnership interests of magicJack through magicJack Holdings Corporation, a holding company and wholly-owned direct subsidiary of YMax Corporation.

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Please contact the undersigned if you have any questions regarding this supplement.

Respectfully submitted,

/s/ William F. Maher

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/s/ Bennett Ross

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