November 6, 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. ("Transferee") and magicJack VocalTec Ltd. ("Transferor"), by their undersigned counsel, supplement the above-referenced applications to transfer control of YMax Communications Corp., magicJack SMB, Inc., and Broadsmart Global, Inc. (collectively, "Licensees") from Transferor to Transferee.

Transferor and Transferee confirm that with respect to Transferor, Licensees, and all subsidiaries thereof (collectively, "magicJack") and magicJack's successors and assigns, Transferee and its successors and assigns ("B. Riley") shall comply with and cause magicJack and its successors and assigns to comply with any and all final orders or consent decrees associated with any Commission investigation into magicJack's compliance with the Communications Act of 1934, as amended (the "Act"), and the Commission's rules, including any requirements in such orders or consent decrees to (i) file, report, or otherwise provide any information to the Universal Service Administrative Company ("USAC"), the Telecommunications Relay Service ("TRS") Fund administrator, the local number portability administrator ("LNPA"), and the North American Numbering Plan administrator ("NANPA"); (ii) make payments to USAC as the administrator of the Universal Service Fund, to the TRS Fund administrator, to the LNPA, and to the NANPA; and (iii) pay any forfeiture, voluntary contribution, or civil penalty required by any such order or consent decree; with B. Riley having responsibility for any monetary obligations to the same extent as if it was the named party in such orders or consent decrees; provided, however, that B. Riley and magicJack do not waive any rights they have under the Act, the Commission's rules, or any other law, to oppose or otherwise respond to any enforcement action, resulting determination of liability, if any, or billing and collection claims by authorized entities.

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

Respectfully submitted,

/s/ William F. Maher

/s/ Bennett Ross

William F. Maher Counsel to B. Riley Financial, Inc. Bennett Ross Counsel to magicJack VocalTec Ltd.