



April 11, 2017
Via Web Filing

**** Confidential Treatment Requested ****

Ms. Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Capitol Building, 1st Floor
Pierre, SD 57501

RE: MAGICJACK SMB, INC. - IXC Registration

Dear Ms. Van Gerpen:

Pursuant to Rule 20:10:24:02, enclosed please find the Registration submitted on behalf of MAGICJACK SMB, INC. ("MAGICJACK SMB"). MAGICJACK SMB is requesting authority to provide interconnected Voice over Internet Protocol to business customers within the state of South Dakota.

MAGICJACK SMB respectfully requests confidential treatment of the financial statements which is required to provide as **Attachment II** to this Registration. MAGICJACK SMB is a privately held company and regards its financial data as highly confidential and proprietary. Disclosure of this information will materially harm the Company and provide its competitors with an unfair advantage. As such, MAGICJACK SMB is requesting that these statements only will be viewed by Commission directly associated with the approval of this Registration only.

A check in the amount of \$250.00, representing the filing fee was delivered to the Commission on April 7, 2017.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3031 or via email to Sthomas@tminc.com. Thank you for your assistance in this matter.

Sincerely,

/s/Sharon Thomas

Sharon Thomas
Consultant to MAGICJACK SMB, INC.

tms: SDv1700b

Enclosures
ST/im