

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. Docket - TC17-012

Second Data Request Responses

Dear Ms. Van Gerpen:

Enclosed for filing please find the responses to the Second Data Request submitted on behalf of MAGICJACK SMB, INC.

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: SDv1700f

Enclosures ST/im