



April 6, 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. - Registration

Dear Ms. Van Gerpen:

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 provided as **Attachment II** to this Registration. MAGICJACK SMB, INC. 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 Staff directly associated with the approval of this Registration.

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 Broadsmart Global, Inc.

file: MAGICJACK - South Dakota - Voip
tms: SDv1700

Enclosures
ST/im