



April 1, 2015
Via ECFS Filing

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743

**RE: MagicJack LP; Rural Call Completion Compliance Letter
WC Docket No. 13-39**

Dear Secretary Dortch:

This letter is submitted on behalf of MagicJack LP in compliance with Report and Order and Further Notice of Proposed Rulemaking ("Order"), FCC 13-135 and Public Notice DA 15-291 in WC Docket No. 13-39.

MagicJack LP is a "one-way" VoIP provider that serves more than 100,000 domestic retail subscriber lines. However, it is not a "covered provider" under the Commission's rules (47 CFR §64.2101) because it does not make the initial long-distance call path choice for more than 100,000 domestic retail subscriber lines. MagicJack LP hands off 100% of its end user customers' calls to **YMax Communications Corp.**

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

Sincerely,

/s/ Sharon Thomas

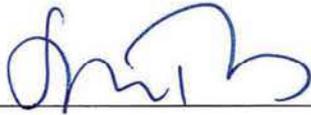
Sharon Thomas
Consultant to MagicJack LP

cc: Service List
tms: FCx1502

**Service List
and Certificate of Service**

I, Sharon Thomas, Consultant to MagicJack LP, certify that the foregoing Rural Call Completion Compliance Letter was served on each of the parties listed below via U.S. Mail or electronic delivery to the address indicated.

Mark Pavol
YMax Communications Corp.
P.O. Box 6785
West Palm Beach, FL 33405-6785
mark.pavol@ymaxcorp.com



Dated: 4-1-15