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November 19, 2018

By Electronic Filing

Mark L. Johnson Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive, SW Olympia, Washington 98504-7250

Re: Notice of the Indirect Transfer Control of YMax Communications Corp., Docket No. UT-171190

Dear Mr. Johnson:

B. Riley Financial, Inc. ("B. Riley") hereby notifies the Commission that the above-referenced transaction with magicJack VocalTec Ltd. ("MJVT") to transfer indirect control of YMax Communications Corp. to B. Riley was completed on November 14, 2018.

If you have any questions regarding this notification, please contact the undersigned.

Very truly yours,

Adam M. Peters

Counsel to B. Riley Financial, Inc.