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FLORIDA PROFIT/NON PROFIT CORPORATION MAGICJACK SMB, INC.

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T. SCOTT

1/12/2016

ARTICLES OF INCORPORATION OF MAGICIACK SMB, INC.

ARTICLE I

The name of the corporation is MAGIGIACK SMB, INC. (hereinafter the "Corporation").

ARTICLE II

The address of the principal office and mailing address of the Corporation is:

222 Lakeview Avenue Suite 1600 West Palm Beach, Florida 33401

ARTICLE III

The purpose for which the Corporation is organized is to transact any lawful business.

ARTICLEIV

This Corporation shall have the authority to issue One Thousand (1,000) shares of Common Stock having a par value of \$0.01 per share. Each issued and outstanding share of common stock shall be entitled to one vote on each matter submitted to a vote at a meeting of the shareholders.

ARTICLE V

The street address of the Corporation's initial registered office is 1200 South Pine Island Road, Plantation, Florida 33324 and the name of its initial registered agent at such office is CT Corporation System.

ARTICLE VI

The name of the Incorporator and the address of the Incorporator is Jose Gordo, 222 Lakeview Avenue, Suite 1600, West Palm Beach, Florida 33401.

ARTICLE VII

This Corporation shall indemnify and shall advance expenses on behalf of its officers and directors to the fullest extent not prohibited by applicable law.

IN WITNESS WHEREOF, the undersigned, being the Incorporator named above, for the purpose of forming a corporation pursuant to the Florida Business Corporation Act of the State of Florida, has signed these Articles of Incorporation this 12 day of January, 2016.

Jose Gordo, Incorporator

CERTIFICATE OF

ACCEPTANCE BY REGISTERED AGENT

Pursuant to the provisions of Section 607.0501 of the Florida Business Corporation Act, the undersigned submits the following statement in accepting the designation as registered agent and registered office of MAGICJACK SMB, INC., a Florida corporation (the "Corporation"), in the Corporation's articles of incorporation:

Having been named as registered agent and to accept service of process for the Corporation at the registered office designated in the Corporation's articles of incorporation, the undersigned accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and the undersigned is familiar with and accepts the obligations of its position as registered agent.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 12th day of January, 2016.

CT CORPORATION SYSTEM, Registered Agent

Madonna Cuddihy

Title:

Spetial Assistant Secretar