

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

F O R M 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of July 2019

B COMMUNICATIONS LTD.
(Name of Registrant)

2 Dov Friedman Street, Ramat Gan 5250301, Israel
(Address of Principal Executive Office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- _____

B COMMUNICATIONS LTD.

EXPLANATORY NOTE

The following exhibit is attached:

99.1 [Report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications Ltd., filed with the Israel Securities Authority and the Tel Aviv Stock Exchange - Possible Decline in Value of Subsidiary.](#)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

B COMMUNICATIONS LTD.
(Registrant)

Date: July 29, 2019

By: /s/ Ami Barlev
Ami Barlev
Chief Executive Officer

EXHIBIT INDEX

EXHIBIT NO. DESCRIPTION

99.1	<u>Report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications Ltd., filed with the Israel Securities Authority and the Tel Aviv Stock Exchange - Possible Decline in Value of Subsidiary.</u>
------	---



**“Bezeq” The Israel Telecommunication Corp Limited
 (“The Company”)**

July 29, 2019

Attn.
Israel Securities Authority

Attn.
The Tel-Aviv Stock Exchange Ltd

Dear Sir or Madam,

Re: Immediate Report - Possible Decline in Value of Subsidiary

As part of the preparations of the financial statements for Q2 2019, on July 29, 2019 the Board of the subsidiary Pelephone Communications Ltd (“Pelephone”) held a discussion on the indications of a decline in value and the multi-year forecast of Pelephone. It arose from this discussion that taking into account the cash flow forecast, the Company estimates there is a possibility of an impairment of the value of Pelephone as compared with the book value, which might lead to a write-off on the Company’s books in the range of NIS 0.8 - 1.1 billion.

It is stipulated that this is an initial internal estimate, and in due course an external valuation will be carried out, as a result of which and according to its results it is possible that the impairment on the Company’s books will be different and even materially different from what is stated above.

Part of the information included in this report is forward looking information in the meaning of the term in the Securities Law, 1968, and it is based *inter alia* on estimates and forecasts concerning future trends in the markets applicable to Pelephone, and the impact of these on the value of Pelephone. Accordingly, the information may not come about in whole or in part if the Company’s estimates and forecasts will come about differently from expected.

Yours sincerely,

“Bezeq” The Israel Telecommunication Corp Limited

The above information constitutes a translation of the Immediate Report published by the Company. The Hebrew version was submitted by the Company to the relevant authorities pursuant to Israeli law, and represents the binding version and the only one having legal effect. This translation was prepared for convenience purposes only.