

September 21, 2022

Bruce McClelland  
President and Chief Executive Officer  
Ribbon Communications Inc.  
6500 Chase Oaks Boulevard, Suite 100  
Plano, Texas 75023

Communications Inc.  
Statement on Form S-3  
2022

Re: Ribbon  
Registration  
Filed September 14,  
File No. 333-267415

Dear Mr. McClelland:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kathleen Krebs, Special Counsel, at 202-551-3350 or Joshua Shainess, Legal Branch Chief, at 202-551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc:  
Segaar, Esq.

Betty Linkenauger