



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached statement

Blank lined area for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached statement

Blank lined area for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached statement

Blank lined area for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Rick Marmurck*

Date ▶ JAN 10, 2018

Print your name ▶ RICK MARMURCK

Title ▶ CHIEF ACCOUNTING OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

**Sonus Networks, Inc. (EIN: 04-3387074)**

**Attachment to Form 9937 – Part II**

**Line 14**

On October 27, 2017, Sonus Networks, Inc. (“Sonus”) completed a business combination with GENBAND Holdings Company (“GENBAND”) pursuant to the Agreement and Plan of Merger, dated as of May 23, 2017 (the “Merger Agreement”), resulting in Sonus and GENBAND becoming subsidiaries of Ribbon Communications Inc. (“Ribbon”) (formerly known as Solstice Sapphire Investments, Inc.). Pursuant to the Merger Agreement, a subsidiary of Ribbon merged with and into Sonus (the “Merger”), with Sonus surviving the Merger as a wholly owned subsidiary of Ribbon. The Merger will qualify as a reorganization under Section 368(a) of the Internal Revenue Code or as a transaction that, taken together with the other mergers that occurred pursuant to the Merger Agreement, will qualify as a transfer of property to Ribbon described in Section 351 of the Internal Revenue Code.

For more information regarding the Merger and the other mergers, see the Joint Proxy Statement/Prospectus (SEC Form S-4), available at <http://files.shareholder.com/downloads/SONS/5848545773x0xS1047469-17-6035/1105472/filing.pdf>.

**Line 15**

In the Merger, each former shareholder of Sonus received one share of common stock of Ribbon in exchange for each share of common stock of Sonus held by such shareholder. Accordingly, a shareholder’s tax basis in the Ribbon common stock received in the Merger shall equal the shareholder’s tax basis in the Sonus common stock surrendered in exchange therefor.

**Line 16**

Each former shareholder of Sonus received one share of Ribbon common stock for each share of Sonus common stock held by such shareholder.

**Line 17**

Sections 351, 354, 358 and 368 of the Internal Revenue Code

**Line 18**

A shareholder may not recognize any loss.

**Line 19**

The reportable tax year is the year of the shareholder in which the Merger occurred (e.g., 2017 for calendar year taxpayers).