Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	j Issuer				
1 Issuer's name			1	2 Issuer's employer identification number (EIN)	
Sonus Networks, Inc.				04-3387074	
3 Name of contact for a	dditional information	4 Telephone No. of	contact	5 Email address of contact	
	2				
Sara Leggat			614-8841	sleggat@rbbn.com	
6 Number and street (or	P.O. box if mail is not o	7 City, town, or post office, state, and ZIP code of contact			
4 Technology Park Drive		<u> </u>		Westford, Massachusetts 01886	
8 Date of action		9 Classification	and description		
October 27, 2017		Common Stock			
10 CUSIP number	11 Serial number(s		cker symbol	13 Account number(s)	
	An had	-12	CARLO TROPE CONTRACTOR OF THE STATE OF THE S		
835916503		SONS			
Part II Organizat	ional Action Attacl		ents if needed. Se	e back of form for additional questions.	
Describe the quantit share or as a percen	ative effect of the organ tage of old basis ► <u>Se</u>	nizational action on the attached statemen	e basis of the securit	ty in the hands of a U.S. taxpayer as an adjustment per	
Describe the calcular valuation dates ► Se	tion of the change in ba	sis and the data that	supports the calcula	ation, such as the market values of securities and the	
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Part	Ш	Organizational Action (continue	a)		- myll " I
17 Li	ist the	applicable Internal Revenue Code secti	on(s) and subsection(s) upon w	hich the tax treatment is based ▶	See attached statement
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18 C	an any	resulting loss be recognized? ▶ See	attached statement	•	
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19 Pr	ovide	any other information necessary to imp	lement the adjustment, such as	s the reportable tay year > See a	ttached statement
	orido	ary other information necessary to imp	ioment the adjustment, such as	stric reportable tax year > 3ee a	ttacheu statement
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		A. S. Mariana			
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	Unde	penalties of perjury, I declare that I have ex	camineg this return, including acco	mpanying 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 b	ased on all information of which prepare	arer has any knowledge.
Sign		CY-I NV			
Here	Signa	ture > 1. ch l Yum		Date > JAN	10, 2018
9.7	Print y	ourname Rick MARMUR	10.000	Title > CHIEF	ACCOUNTING OFFICER
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	rer			-	self-employed
Use Only		Firm's name ►			Firm's EIN ▶
		Firm's address ▶			Phone no.
Send Fo	rm 89	37 (including accompanying statements	s) to: Department of the Treasu	ry Internal Revenue Service, Og-	den IIT 84201-0054

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

Attachment to Form 8937 - 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).