# Report of Organizational Actions Affecting Basis of Securities

**Part I** Reporting Issuer

1. Issuer's name: Viavi Solutions Inc. (f/k/a JDS Uniphase Corporation)
2. Issuer's employer identification number (EIN): 94-2579683
3. Name of contact for additional information: Investor Relations
4. Telephone No. of contact: 408-404-4512
5. Email address of contact: bill.ong@viavisolutions.com
6. Number and street (or P.O. box if mail is not delivered to street address) of contact: 430 North McCarthy Boulevard, Milpitas, California, 95035
7. City, town, or post office, state, and Zip code of contact:

## August 1, 2015

8. Date of action: Common Stock Distribution
9. Classification and description:

## 025550105

<table>
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<tr>
<th>CUSIP number</th>
<th>Serial number(s)</th>
<th>Ticker symbol</th>
<th>Account number(s)</th>
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<td>VIAV</td>
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**Part II** Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action: See Attached

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis: See Attached

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates: See Attached

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For Paperwork Reduction Act Notice, see the separate instructions.
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

18 Can any resulting loss be recognized? ► 
See Attached

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► 
See Attached

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.

Signature ► 
Date ► 8/21/15

Print your name ► William K Quillen
Title ► Vice President - Finance

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check □ if self-employed
Firm's name ► Firm's EIN ►
Firm's address ► Phone no. ►

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054