Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions
Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Viavi Solutions Inc. (f/k/a JDS Uniphase Corporation)	94-2579683

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Investor Relations	408-404-4512	bill.ong@viavisolutions.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact
430 North McCarthy Boulevard	Milpitas, California, 95035

8 Date of action	9 Classification and description
August 1, 2015	Common Stock Distribution

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
925550105		VIAV	

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

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.				
Sign Here	Signature ▶ _____		Date ▶ 8/21/15		
	Print your name ▶ **William K Quillin**		Title ▶ **Vice President - Finance**		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	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