

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 attachment.

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attachment.

Horizontal lines for providing information regarding resulting loss recognition.

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

Horizontal lines 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 ▶

J.A.

Date ▶

MAY 22, 2015

Print your name ▶ **Douglas McCarthy**

Title ▶ **Vice President, Finance & Treasurer**

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 ▶		Phone no.	
Firm's address ▶				

ATTACHMENT TO FORM 8937

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.

The organizational actions are (1) the offer to exchange (the "Offer") shares of common stock of Mavenir Systems, Inc. ("Mavenir") for cash and common shares of Mitel Networks Corporation ("Mitel") and, immediately following consummation of the Offer, (2) the merger (the "Merger") of Roadster Subsidiary Corporation, an indirect subsidiary of Mitel, with and into Mavenir, in each case on April 29, 2015 (the "Effective Date").

Pursuant to the Offer, each share of Mavenir common stock tendered to the Offer was exchanged for either (1) \$15.37 in cash and 0.2271 of a Mitel common share or (2) 1.8320 Mitel common shares, in each case with cash paid in lieu of fractional Mitel common shares. Pursuant to the Merger, each outstanding share of Mavenir common stock that was not tendered to the Offer (other than shares owned by Mitel and its subsidiaries and shares for which appraisal rights were perfected) was cancelled and converted into the right to receive 1.8320 Mitel common shares, with cash paid in lieu of fractional Mitel common shares.

The Offer and the Merger are each treated as a taxable transaction for U.S. federal income tax purposes. See the Offer to Exchange filed by Mitel with the Securities and Exchange Commission on April 28, 2015, pursuant to Rule 424(b)(3) of the Securities Act of 1933, as amended (available at www.sec.gov), for a detailed description of the Offer and the Merger and certain material U.S. federal income tax consequences thereof.

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

A Mavenir stockholder's initial tax basis in each Mitel common share received pursuant to the Offer and/or the Merger will generally be equal to the fair market value of such share as of the Effective Date. Mitel intends to take the position that the fair market value of a Mitel common share was \$9.59 per share as of the Effective Date, which is equal to the closing price of a Mitel common share on the Nasdaq Global Market on April 28, 2015 (i.e., the last trading day before the Effective Date).

You should consult your tax advisor to determine the proper fair market value of a Mitel common share for purposes of calculating your tax basis in any Mitel common share received pursuant to the Offer or the Merger.

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 Part II, Box 15.

17. List the applicable Internal Revenue Code section(s) upon which the tax treatment is based.

The tax treatment described above is based on sections 1001 and 1012 of the Internal Revenue Code of 1986, as amended.

18. Can any resulting loss be recognized?

Yes. In general, a Mavenir stockholder may recognize any loss realized on the exchange of Mavenir common stock for cash and/or Mitel common shares pursuant to the Offer and/or the Merger.

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

The Offer and the Merger were completed on April 29, 2015. For a Mavenir stockholder whose tax year is the calendar year, the reportable tax year is generally the 2015 calendar year.