

January 11, 2022

Bruce McClelland
President and Chief Executive Officer
Ribbon Communications Inc.
6500 Chase Oaks Boulevard
Suite 100
Plano, Texas 75023

Communications Inc.

Fiscal Year Ended December 31, 2020
2021

Re: Ribbon

Form 10-K for the
Filed February 26,
File No. 001-38267

Dear Mr. McClelland:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology