

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Aviat Networks, Inc.		20-5961564	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Vong Przybylinski	(408) 567-7000	vong.przybylinski@Aviatnet.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	
5200 Great American Parkway		Santa Clara, CA 95054	
8 Date of action		9 Classification and description	
June 10, 2016		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
05366Y201		AVNW	

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 ▶ On June 10, 2016, Aviat Networks, Inc. ("Aviat" or the "Company") executed a 1-for-12 reverse stock split of all Company common stock outstanding on June 10, 2016. No fractional shares were issued. Shareholders who would have received a fractional share instead received cash in lieu of that fractional share based upon the fair market value per share of the common stock as determined by the Company's Board of Directors.

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 ▶ _____

Section 368(a)(1)(E) _____

Section 354(a) _____

Section 358(a) & (b) _____

Section 302 _____

18 Can any resulting loss be recognized? ▶ No loss may be recognized as a result of the transaction except for possible loss recognized in connection with cash received in lieu of a fractional Company share.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
This transaction will affect calendar year taxpayers in 2016.

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 ▶ 6/14/16

Print your name ▶ ERIC CHIANG Title ▶ CORPORATE CONTROLLER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael Huston		6/9/2016		P00634208
	Firm's name ▶ Deloitte Tax LLP	Firm's address ▶ 111 South Wacker Drive, Chicago IL 60606		Firm's EIN ▶	86-1065772
				Phone no.	(312) 486-1200

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

Aviat Networks, Inc.
Form 8937- Report of Organizational Actions Affecting Basis of Securities
Additional Statement

Box 15:

The transaction is intended to qualify as a tax-free reorganization under Section 368(a)(1)(E). Accordingly, each shareholder's basis in each Company Share received in the exchange will be equal to the basis in the 12 shares surrendered in exchange for that share. Each shareholder's aggregate basis in the shares of common stock received in the exchange (including fractional Company Shares deemed received and exchanged for cash) will be equal to that shareholder's aggregate basis in the shares of the common stock surrendered.

Since each shareholder of common stock received fewer shares of common shares than were surrendered, the basis in the surrendered shares must be allocated in a manner that reflects, to the greatest extent possible, that a share of stock received is received in respect of shares of stock that were acquired on the same date and at the same price. To the extent it is not possible to allocate in this manner, the basis of the shares surrendered must be allocated to the shares of stock received in a manner that minimizes the disparity in the holding periods of the surrendered shares whose basis is allocated to any particular share received. This could result in a particular share having a split basis and a split holding period. Each shareholder should consult with his or her tax advisor with respect to the computation of gain or loss and basis in this transaction based on his or her specific facts.

Box 16:

The basis of each Company Share received in the exchange will generally be equal to the 12 shares exchanged for that share. The remaining basis in the fractional shares that are exchanged for cash in lieu will be compared to the cash received for those shares and gain or loss will be recognized accordingly. See the discussion in Box 15 above for further description of the specific allocation of basis when shares have a different basis per share and/or holding period.