

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Iridium Communications Inc.		<b>2</b> Issuer's employer identification number (EIN)  26-1344998	
<b>3</b> Name of contact for additional information  Mark Grimm	<b>4</b> Telephone No. of contact  703-287-7488	<b>5</b> Email address of contact  mark.grimm@iridium.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  1750 Tysons Blvd., Suite 1400		<b>7</b> City, town, or post office, state, and ZIP code of contact  McLean, VA 22102	
<b>8</b> Date of action  September 29, 2023		<b>9</b> Classification and description  Common Stock Distribution	
<b>10</b> CUSIP number 46269C102, 46269C607, U45979116	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  IRDM	<b>13</b> Account number(s)

**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 September 5, 2023, the Company announced that its Board of Directors declared a cash dividend on its common stock of \$0.13 per share payable on September 29, 2023 to holders of record as of September 15, 2023.

**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 ▶ The cash distribution described on Line 14 should be considered a non-dividend distribution to the common stock shareholders of record due to the Company's estimated negative earnings and profits for tax year 2023 as well as its negative accumulated earnings and profits. As a result, the amount distributed is generally expected to be a return of shareholder tax basis to the extent of such tax basis. Further, any distribution in excess of a shareholder's tax basis in the shares of Company stock should be considered as gain on the sale or exchange of such stock pursuant to Internal Revenue Code sections 301(c)(2) and 301(c)(3) and the regulations thereunder. Shareholders should consult their tax advisors to determine the specific tax implications of this distribution.

**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 Line 15.

**Part II Organizational Action** *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301 and 316.

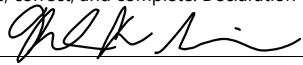
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**18** Can any resulting loss be recognized? ▶ Not Applicable.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment is made as of the date of \_\_\_\_\_ distribution and it is possible subsequent changes in tax profile could impact the taxability of this distribution.

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<b>Sign Here</b>	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 ▶	10/24/2023	
	Print your name ▶ Mark Grimm	Title ▶	Vice-President Tax	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.