

Mail Stop 4561

September 16, 2008

Hassan M. Ahmed  
President, CEO & Chairman of the Board  
Sonus Networks, Inc.  
7 Technology Park Drive  
Westfield, MA 01886

**Re: Sonus Networks, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed on March 6, 2008**  
**Definitive Proxy Statement Filed on April 29, 2008**  
**File No. 000-30229**

Dear Mr. Ahmed:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief