

**Mail Stop 4561**  
**via fax (978) 614-8320**

May 20, 2010

Mr. Richard N. Nottenburg  
President & CEO  
Sonus Networks, Inc.  
7 Technology Park Drive  
Westfield, MA 01886

**Re: Sonus Networks, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 25, 2010**  
**File No. 001-34115**

Dear Mr. Nottenburg:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief