

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

August 24, 2010

Date of Report (Date of earliest event reported)

SONUS NETWORKS, INC.

(Exact Name of Registrant as Specified in its Charter)

DELAWARE

(State or Other Jurisdiction
of Incorporation)

001-34115

(Commission File Number)

04-3387074

(IRS Employer
Identification No.)

7 TECHNOLOGY PARK DRIVE, WESTFORD, MASSACHUSETTS 01886

(Address of Principal Executive Offices) (Zip Code)

(978) 614-8100

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.05. Costs Associated with Exit or Disposal Activities.

On August 24, 2010, Sonus Networks, Inc. (the "Company") committed to a restructuring initiative to close its offices in Ottawa, Canada and in Darmstadt, Germany, and to relocate its Freehold, New Jersey facility to a smaller, more cost-effective space in the same area. In addition, the Company will reduce its workforce by 12 people, or approximately 1% of employees worldwide. On August 25, 2010, the Company issued a press release announcing this initiative.

The Company anticipates incurring approximately \$3.5 million to \$4.0 million in cash expenditures related to these actions, comprised of approximately \$2.5 million to \$2.8 million for contract termination and related costs and approximately \$1.0 million to \$1.2 million for severance and related costs. The Company expects to record these amounts in the second half of fiscal 2010 and complete this restructuring initiative by the first quarter of fiscal 2011.

The Company anticipates annual cash savings of approximately \$2.0 million to \$2.3 million as a result of this restructuring initiative.

A copy of the press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

Forward-Looking Statements

Statements in this Current Report on Form 8-K that use the words "will," "estimates," "anticipates," "expects," or similar words that describe the Company's or its management's future expectations, plans, objectives or goals are "forward-looking statements" and are made pursuant to the safe-harbor provisions of the Private Securities Litigation Reform Act of 1995, and, as such, may involve known and unknown risks, uncertainties and assumptions. These forward-looking statements relate to the Company's current expectations and are subject to the limitations and qualifications as set forth in this Current Report on Form 8-K and in the Company's other documents filed with the U.S. Securities and Exchange Commission, including, without limitation, that actual events and/or results may differ materially from those projected in such forward-looking statements.

Item 9.01. Financial Statements and Exhibits.

The following exhibits are filed herewith:

(d) Exhibits

99.1 Press release of Sonus Networks, Inc. dated August 25, 2010 reporting restructuring costs.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 25, 2010

SONUS NETWORKS, INC.

By: /s/ Jeffrey M. Snider
Jeffrey M. Snider
Senior Vice President and General Counsel

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Exhibit Index

99.1 Press release of Sonus Networks, Inc. dated August 25, 2010 reporting restructuring costs.

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**SONUS NETWORKS ANNOUNCES FACILITIES RESTRUCTURING INITIATIVE
TO FURTHER REDUCE COSTS**

Westford, MA, August 25, 2010 — Sonus Networks, Inc. (Nasdaq: SONS), a market leader in next generation IP-based network solutions, today announced a restructuring initiative to close its offices in Ottawa, Canada and in Darmstadt, Germany, and to relocate its Freehold, New Jersey facility to a smaller, more cost-effective space in the same area. These actions will result in the reduction of the Company's workforce by 12 employees, or approximately 1% of employees worldwide.

As a result of these actions, Sonus expects to achieve annual cash savings of approximately \$2.0 million to \$2.3 million. Sonus anticipates incurring charges of approximately \$3.5 million to \$4.0 million on a pre-tax basis in the second half of fiscal 2010 for lease terminations, severance and related costs.

"These initiatives follow the restructuring activities we undertook last year and are consistent with our ongoing efforts to further strengthen Sonus' operating efficiencies and more closely align the Company's cost structure with our market opportunities," commented Richard Nottenburg, president and chief executive officer of Sonus. "By eliminating redundant office space and related costs, we will be better positioned to invest in Sonus' innovative, market-leading technology, while continuing to deliver new product and service offerings to our customers."

The actions related to this restructuring initiative are expected to be completed by the first quarter of fiscal 2011.

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About Sonus Networks

Sonus Networks, Inc. is a leader in IP networking with proven expertise in delivering secure, reliable and scalable next generation infrastructure and subscriber solutions. With customers in over 50 countries across the globe and over a decade of experience in transforming networks to IP, Sonus has enabled service providers and enterprises to capture and retain users and generate significant ROI. Sonus products include media and signaling gateways, policy/routing servers, session border controllers and subscriber feature servers. Sonus products are supported by a global services team with experience in design, deployment and maintenance of some of the world's largest and most complex IP networks. For more information visit www.sonusnet.com.

This release may contain forward-looking statements regarding future events that involve risks and uncertainties. Readers are cautioned that these forward-looking statements are only predictions and may differ materially from actual future events or results. Readers are referred to Item 1A "Risk Factors" of Sonus' Annual Report on Form 10-K for the year ended December 31, 2009, Form 10-Q for the quarter ended March 31, 2010 and Form 10-Q for the quarter ended June 30, 2010, which identify important risk factors that could cause actual results to differ from those contained in the forward-looking statements. Any forward-looking statements represent Sonus' views only as of today and should not be relied upon as representing Sonus' views as of any subsequent date. While Sonus may elect to update forward-looking statements at some point, Sonus specifically disclaims any obligation to do so, except as required by law.

Sonus is a registered trademark of Sonus Networks, Inc. All other company and product names may be trademarks of the respective companies with which they are associated.

For more information, please contact:

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