

=====

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

Date of Report (Date of earliest event reported)
November 10, 2006

SONUS NETWORKS, INC.
(Exact Name of Registrant as Specified in its Charter)

DELAWARE	000-30229	04-3387074
-----	-----	-----
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)
250 APOLLO DRIVE, CHELMSFORD, MASSACHUSETTS		01824
(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 3.01. NOTICE OF DELISTING OR FAILURE TO SATISFY A CONTINUED LISTING RULE OR STANDARD; TRANSFER OF LISTING.

On November 10, 2006, Sonus Networks, Inc. (the "Company") received a NASDAQ Staff Determination letter indicating that the Company is not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c)(14) due to the delayed filing of the Company's Form 10-Q for the fiscal quarter ended September 30, 2006. The Company had received a NASDAQ Staff Determination letter on August 14, 2006, indicating that the Company was not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c) (14) due to the delay in the filing of its Form 10-Q for the fiscal quarter ended June 30, 2006. On September 27, 2006, the Company appeared before the NASDAQ Listing Qualifications Panel (the "Panel") to present a plan for regaining compliance for both the filing of its Form 10-Q for the fiscal quarter ended June 30, 2006 and the filing of the Company's Form 10-Q for the fiscal quarter ended September 30, 2006.

The Panel has not yet rendered a decision. Pending a decision by the Panel, the Company's securities will remain listed on The NASDAQ Global Market. There can be no assurance that the Panel will grant the Company's request for continued listing. A copy of the Company's press release is attached hereto as Exhibit 99.1 and is incorporated in this Item 3.01 by reference.

As announced on November 6, 2006, the Company's Audit Committee has completed the previously announced voluntary review of the Company's historical stock option grant practices with respect to options granted since its IPO. Based on that review, the Company has reached a preliminary conclusion that the

appropriate measurement dates for financial accounting purposes of certain stock option grants, primarily in fiscal years 2000 to 2003, differ from the recorded grant dates of those awards. While the Company's internal review of stock option grant practices is now complete, the evaluation of the accounting impact resulting from the change in measurement dates for certain stock option grants is still ongoing. The Company has not yet determined the amount of the non-cash, stock-based compensation charges or related tax impacts that will result from these changes. However, the Company's Audit Committee has concluded, upon consulting with management and independent advisors, that the additional non-cash charges for stock-based compensation expense will be material with respect to certain fiscal periods and that the Company will therefore restate certain historical financial statements to record the additional stock-based compensation expense, related tax impacts and any other unrecorded adjustments previously determined to be immaterial. The Company is still reviewing which specific periods will require restatement.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits

99.1 Press release of Sonus Networks, Inc. dated November 14, 2006 reporting receipt of NASDAQ notice.

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: November 14, 2006

SONUS NETWORKS, INC.

By: /s/ Ellen Richstone

Ellen Richstone
Chief Financial Officer

EXHIBIT INDEX

99.1 Press release of Sonus Networks, Inc. dated November 14, 2006 reporting receipt of NASDAQ notice.

SONUS NETWORKS RECEIVES EXPECTED Q3 2006 NASDAQ STAFF LETTER NOTING DELAYED
10-Q FILING

CHELMSFORD, Mass., Nov. 14 /PRNewswire-FirstCall/ -- Sonus Networks, Inc. (Nasdaq: SONS) announced that the Company received, as expected, a NASDAQ Staff Determination letter on November 10, 2006, indicating that the Company is not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c) (14). The Determination letter relates to the Company's Form 10-Q for the fiscal quarter ended September 30, 2006.

As previously announced, the Company received a NASDAQ Staff Determination letter on August 14, 2006, indicating that the Company was not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c) (14) due to the delay in the filing of its Form 10-Q for the fiscal quarter ended June 30, 2006. On September 27, 2006, the Company appeared before the NASDAQ Listing Qualifications Panel to present a plan for regaining compliance for both the filing of its Form 10-Q for the fiscal quarter ended June 30, 2006 and the filing of the Company's Form 10-Q for the fiscal quarter ended September 30, 2006. The panel has not yet rendered a decision.

The Company is committed to preparing and filing its Forms 10-Q for the second and third quarters of 2006 and any required restated financial statements as soon as practicable.

About Sonus Networks

Sonus Networks, Inc. is a leading provider of Voice over IP (VoIP) infrastructure solutions for wireline and wireless service providers. With its comprehensive IP Multimedia Subsystem (IMS) solution, Sonus addresses the full range of carrier applications, including residential and business voice services, wireless voice and multimedia, trunking and tandem switching, carrier interconnection and enhanced services. Sonus' voice infrastructure solutions are deployed in service provider networks worldwide. Founded in 1997, Sonus is headquartered in Chelmsford, Massachusetts. Additional information on Sonus is available at <http://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' Quarterly Report on Form 10-Q dated May 8, 2006, filed with the SEC, which identifies important risk factors that could cause actual results to differ from those contained in the forward-looking statements. Risk factors include among others: the impact of material weaknesses in our disclosure controls and procedures and our internal control over financial reporting on our ability to report our financial results timely and accurately; the unpredictability of our quarterly financial results; risks and uncertainties associated with the Company's announced review of its historical stock option grants and accounting, including any potential impact on the Company's financial statements or results, any tax liabilities or penalties, the Company's inability to timely report with the Securities and Exchange Commission, the Company's potential inability to meet NASDAQ requirements for continued listing, potential investigations, regulatory actions or litigation arising out of the review or any restatement; risks associated with our international expansion and growth; consolidation in the telecommunications industry; and potential costs resulting from pending securities litigation against the company. 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.

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

For more information, please contact:

Investor Relations:	US Media Relations:
Jocelyn Philbrook	Sarah McAuley
978-614-8672	212-699-1836
jphilbrook@sonusnet.com	smcauley@sonusnet.com

SOURCE Sonus Networks, Inc.

-0- 11/14/2006

/CONTACT: Investors: Jocelyn Philbrook, +1-978-614-8672
jphilbrook@sonusnet.com, or Media: Sarah McAuley, +1-212-699-1836,
smcauley@sonusnet.com /
/Web site: <http://www.sonusnet.com> /
(SONS)

