

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered	Amount To Be Registered	Proposed Maximum Offering Price Per Share (1)	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Stock (Par Value \$0.001 Per Share) issuable under 2000 Employee Stock Purchase Plan	718,236	\$19.55	\$14,041,514(1)	\$ 4,212.45
Common Stock (Par Value \$0.001 Per Share) issuable under 1997 Stock Incentive Plan	50,000(2)	\$ 0.02	1,000	0.30
	463,145(2)	\$ 0.20	92,629	27.79
	241,500(2)	\$ 0.48	115,920	34.77
	161,250(2)	\$ 0.66	106,425	31.93
	380,299(2)	\$ 2.00	760,598	228.18
	1,366,465(2)	\$10.00	13,664,650	4,099.40
	455,175(2)	\$12.00	5,462,100	1,638.63
	834,350(2)	\$14.00	11,680,900	3,504.27
	177,200(2)	\$23.00	4,075,600	1,222.68
Total	4,847,620		\$50,001,336	\$15,000.40

(1) Based on the maximum exercise price of the shares subject to outstanding options issued under the registrant's 2000 Employee Stock Purchase Plan (the "ESPP"). Pursuant to Rule 457(h)(1), the aggregate offering price and amount of the registration fee has been computed with respect to those shares of the common stock issuable under the ESPP that are being registered hereunder.

(2) Such shares are issuable upon exercise of outstanding options with fixed exercise prices. Pursuant to Rule 457(h)(1), the aggregate offering price and the fee have been computed upon the basis of the price at which the options may be exercised. The offering price per share set forth for such shares is the exercise price per share at which such options are exercisable.

PART II

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents filed by Sonus Networks, Inc. (the "REGISTRANT") with the Securities and Exchange Commission (the "SEC") are hereby incorporated by reference into this Registration Statement: (1) the Registrant's prospectus filed pursuant to Rule 424(b)(4) under the Securities Act of 1933, as amended (the "SECURITIES ACT"); (2) all other reports filed by the Registrant pursuant to Sections 13(a) or 15(d) of the Exchange Act since December 31, 1999; and (3) the description of the common stock of the Registrant, \$0.001 par value per share (the "COMMON STOCK"), contained in the Registrant's registration statement on Form 8-A (file No. 000-30229) filed with the SEC on April 5, 2000, pursuant to Section 12(g) of the Securities Exchange Act of 1934, as amended (the "EXCHANGE ACT"), including any amendment or report filed for the purpose of updating such description.

In addition, all documents filed pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities registered hereby have been sold or which deregisters all of such securities then remaining unsold shall be incorporated by reference into this Registration Statement as of the filing date of each.

ITEM 4. DESCRIPTION OF SECURITIES.

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Section 145 of the Delaware General Corporation law empowers a Delaware corporation to indemnify its officers and directors and certain other persons to the extent and under the circumstances set forth therein.

The Fourth Amended and Restated Certificate of Incorporation of the Registrant and the Amended and Restated By-Laws of the Registrant, as amended to date, provide for indemnification of officers and directors of the Registrant and certain other persons against liabilities and expenses incurred by any of them in certain stated proceedings and under certain stated conditions.

The Registrant may maintain insurance for the benefit of its directors, officers, employees, agents and certain other persons, insuring such persons against any expense, liability, or loss, including liability under the securities laws.

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.

Not applicable.

ITEM 8. EXHIBITS.

The following exhibits are filed as part of this Registration Statement:

EXHIBIT NO.	DESCRIPTION OF DOCUMENTS
4.1	Form of Fourth Amended and Restated Certificate of Incorporation of the Registrant, incorporated by reference to Exhibit No. 3.1 to the Registrant's Registration Statement on Form S-1 (file No. 333-32206), filed on May 22, 2000.
4.2.	Form of Amended and Restated By-Laws of the Registrant, incorporated by reference to Exhibit No. 3.2 to the Registrant's Registration Statement on Form S-1 (file No. 333-32206), filed on May 22, 2000.
4.3	Amended and Restated 1997 Stock Incentive Plan, incorporated by reference to Exhibit No. 10.2 to the Registrant's Registration Statement on Form S-1 (file No. 333-32206), filed on May 22, 2000.
4.4	2000 Employee Stock Purchase Plan, as amended, incorporated by reference to Exhibit No. 10.3 to the Registrant's Registration Statement on Form S-1 (file No. 333-32206), filed on May 22, 2000.
5	Opinion of company counsel as to the legality of the securities being registered.
23.1	Consent of Arthur Andersen LLP, independent accountants.
23.2	Consent of company counsel (included in Exhibit 5).
24	Power of Attorney (included on the signature page of this Registration Statement).

ITEM 9. UNDERTAKINGS

(A) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high and of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

PROVIDED, HOWEVER, that paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial BONA FIDE offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

- (B) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial BONA FIDE offering thereof.

- (C) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Westford, Commonwealth of Massachusetts, as of the 31st day of July 2000.

SONUS NETWORKS, INC.

By:

Hassan M. Ahmed
President and Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below hereby appoints Hassan M. Ahmed, Stephen J. Nill, and each of them severally, his true and lawful attorney-in-fact with the authority to execute in the name of each such person, and to file with the Securities and Exchange Commission, together with any exhibits thereto and other documents therewith, any and all amendments (including without limitation post-effective amendments) to this Registration Statement on Form S-8 necessary or advisable to enable the Registrant to comply with the Securities Act of 1933, as amended, and any rules, regulations, and requirements of the Securities and Exchange Commission in respect thereof, which amendments may make such other changes in the Registration Statement as the aforesaid attorney-in-fact executing the same deems appropriate.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated as of the 31st day of July 2000.

Signature -----	Title -----
- ----- Hassan M. Ahmed	President, Chief Executive Officer and Director (Principal Executive Officer)
- ----- Stephen J. Nill	Vice President of Finance and Administration and Chief Financial Officer (Principal Financial and Accounting Officer)
- ----- Rubin Gruber	Chairman of the Board of Directors and Director
- ----- Edward T. Anderson	Director
- ----- Paul J. Ferri	Director
- ----- Paul J. Severino	Director

EXHIBIT INDEX

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August 9, 2000

Sonus Networks, Inc.
5 Carlisle Road
Westford, MA 01886

RE: REGISTRATION STATEMENT ON FORM S-8

Ladies and Gentlemen:

I have acted as counsel for Sonus Networks, Inc., a Delaware corporation (the "COMPANY"), in connection with the preparation of the Company's Registration Statement on Form S-8 proposed to be filed with the Securities and Exchange Commission on or about August 9, 2000 (the "REGISTRATION STATEMENT").

The Registration Statement covers the registration of 4,847,620 shares of common stock, \$0.001 par value per share, of the Company (the "SHARES"), which are issuable by the Company pursuant to its 1997 Stock Incentive Plan or 2000 Employee Stock Purchase Plan (the "PLANS").

I have reviewed the corporate proceedings of the Company with respect to the authorization of the Plans and the issuance of the Shares thereunder. I have also examined and relied upon originals or copies of such corporate records, instruments, agreements or other documents of the Company, and an opinion of Bingham Dana LLP relating to the same subject matter, as I have deemed necessary or appropriate as a basis for the opinions hereinafter expressed. In my examination, I have assumed the genuineness of all signatures, the conformity to the originals of all documents reviewed by me as copies, the authenticity and completeness of all original documents reviewed by me in original or copy form and the legal competence of each individual executing any document.

This opinion is limited solely to the Delaware General Corporation Law, as applied by courts located in Delaware, the applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting those laws.

Based upon and subject to the foregoing, I am of the opinion that the Shares, when issued and delivered upon the exercise of options or awards pursuant to the Plans and against the payment of the purchase price therefor, as specified in such Plans or documents governing such awards, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ MELINDA BROWN

MELINDA BROWN

[ARTHUR ANDERSEN LETTERHEAD]

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the use of our report dated March 10, 2000 (and to all references to our Firm) included in or made a part of this Registration Statement.

/s/ Arthur Andersen LLP

Arthur Andersen LLP

Boston, Massachusetts
August 9, 2000