

Room 4561

October 31, 2006

Mr. Hassan M. Ahmed  
Chief Executive Officer  
Sonus Networks, Inc.  
250 Apollo Drive  
Chelmsford, MA 01824

**Re: Sonus Networks, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 14, 2006**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2006**  
**Filed on May 8, 2006**  
**Form 8-K Filed on March 13, 2006**  
**Form 8-K Filed on May 8, 2006**  
**Form 8-K Filed on August 7, 2006**  
**File No. 000-30229**

Dear Mr. Ahmed:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief