

**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

March 26, 2009

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)

000-30229

(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 5.05. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics.

On March 26, 2009, the Board of Directors (the "Board") of Sonus Networks, Inc. (the "Company") approved an amended version of the Company's Corporate Code of Conduct and Ethics. A copy of the amended Corporate Code of Conduct and Ethics is attached to this report as Exhibit 14.1 and incorporated hereto by reference. The Corporate Code of Conduct and Ethics, as amended, is available on the Company's website at <http://www.sonusnet.com>.

Item 8.01 Other Events

On March 26, 2009, the Board adopted an (a) Amended and Restated Charter of the Audit Committee, (b) Amended and Restated Charter of the Compensation Committee, and (c) Amended and Restated Charter of the Nominating and Corporate Governance Committee. Copies of each of the Amended and Restated Charter of the Audit Committee, Amended and Restated Charter of the Compensation Committee, and Amended and Restated Charter of the Nominating and Corporate Governance Committee are attached hereto as Exhibits 99.1, 99.2, and 99.3, respectively, and are each available on the Company's website at <http://www.sonusnet.com>.

Also on March 26, 2009, the Board amended the Company's Corporate Governance Guidelines. A copy of the amended Corporate Governance Guidelines is attached hereto as Exhibit 99.4 and available on the Company's website at <http://www.sonusnet.com>.

Item 9.01. Financial Statements and Exhibits.

- (d) Exhibits
 - 14.1 Corporate Code of Conduct and Ethics.
 - 99.1 Amended and Restated Charter of the Audit Committee.

- 99.2 Amended and Restated Charter of the Compensation Committee.
- 99.3 Amended and Restated Charter of the Nominating and Corporate Governance Committee.
- 99.4 Corporate Governance Guidelines.

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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: March 31, 2009

SONUS NETWORKS, INC.

By:

/s/ Richard J. Gaynor

Richard J. Gaynor
Chief Financial Officer

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Exhibit Index

- 14.1 Corporate Code of Conduct and Ethics.
- 99.1 Amended and Restated Charter of the Audit Committee.
- 99.2 Amended and Restated Charter of the Compensation Committee.
- 99.3 Amended and Restated Charter of the Nominating and Corporate Governance Committee.
- 99.4 Corporate Governance Guidelines.

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Sonus Networks, Inc.
Corporate Code of Conduct and Ethics

Sonus Networks, Inc. (“Sonus” or the “Company”) strives to conduct its business in accordance with the highest ethical standards and in compliance with all applicable governmental laws, rules and regulations. Sonus believes that it is imperative that its officers, directors and employees act at all times in an honest and ethical manner in connection with their service to Sonus. The principles of integrity, accountability and fair dealing are the cornerstone of the Company’s business, and are critical to its future success.

The following information constitutes the Company’s corporate Code of Conduct, which applies to all Sonus officers, directors and employees. This Code of Conduct is intended to meet the requirements for a code of ethics under the Sarbanes-Oxley Act of 2002 and the Nasdaq listing standards. Any waiver of this Code of Conduct for any of the Company’s officers or directors may be made only by the Board of Directors and must be promptly disclosed to stockholders, as required by applicable law.

All references to “Sonus” or the “Company” in this Code of Conduct should be read to include the Company’s subsidiaries. This Code of Conduct cannot anticipate every possible situation or cover every topic in detail. If you have a question about a topic covered in this Code of Conduct or a concern regarding any illegal or unethical conduct, please contact your immediate supervisor. If you are uncomfortable talking with your immediate supervisor, you may contact any member of the Company’s senior management.

I. Compliance with Applicable Laws

Sonus is committed to conducting its business in strict compliance with all applicable governmental laws, rules and regulations, including but not limited to laws, rules and regulations related to securities, labor, employment and workplace safety matters. All Sonus officers, directors and employees are expected at all times to conduct their activities on behalf of Sonus in accordance with this principle. Any violation of applicable laws, rules or regulations by a Sonus employee, officer or director should be reported immediately to a member of the Company’s senior management.

As a public reporting company, with our common stock trading on the Nasdaq National Market, we are subject to regulation by the Securities and Exchange Commission (“SEC”) and Nasdaq and must comply with Federal securities laws and regulations, as well as state and local laws. Sonus insists on strict compliance with the spirit and the letter of these laws and regulations.

II. Conflicts of Interest

A “conflict of interest” exists any time employees, officers or directors face a choice between what is in their personal interest (financial or otherwise) and the interest of Sonus. A conflict of interest also exists when an employee, officer or director takes actions or has interests that make it difficult to perform effectively his or her duties on behalf of Sonus. When a conflict of interest arises, it is important that employees act with great care to avoid even the appearance that their actions were not in the Company’s best interests. This obligation applies to both business

relationships and personal activities. If you find yourself in a position where your objectivity may be questioned because of individual interest or family or personal relationships, notify the Company’s management immediately.

To avoid any actual or potential conflict of interest or appearance of any conflict of interest, Sonus employees, officers and directors may not do any of the following without the prior written consent from the Board of Directors:

- Acquire a direct or indirect Material Financial Interest in (1) any business or company with whom Sonus has business dealings, or (2) a Sonus competitor.
- Enter into a business relationship on the Company’s behalf with an Immediate Family Member or with a company that the employee, officer or director or such person’s Immediate Family Member has a Material Financial Interest.
- Accept, directly or indirectly, anything (including gifts) of a nature or value that could create the appearance that the person providing the gift is receiving or will receive favorable prices, terms, and conditions of sale, purchase orders, or other preferential treatment from Sonus. This extends to any agent, employee, independent contractor, consultant, manager or director of any competitor, supplier, customer, partner, distributor or other third party directly or indirectly doing or seeking to do business with Sonus, or any Sonus subsidiary.

The Company’s Board of Directors retains the authority to determine if a proposed transaction or relationship would involve a conflict of interest. If it is appropriate to grant an exception from this Code of Conduct, the exception will be promptly disclosed to the public as required by applicable law and regulation.

The Audit Committee shall retain a current record of all reports made by employees, officers or directors regarding any actual or potential conflicts of interest. Any transaction that involves an actual or potential conflict of interest must be reported to the Audit Committee.

Personal Business Relationships and Activities:

The Company’s employees, officers and directors must plan personal relationships and business affairs so as to avoid situations that might lead to actual or perceived conflicts between the self-interest of such individuals and their obligations and duties to Sonus and its stockholders.

Improper Investments

Any Material Financial Interest held by a Sonus employee, officer or director, or their Immediate Family Members, in (1) any business or company with whom Sonus has business dealings, or (2) a Sonus competitor, must be disclosed to management or the Audit Committee. Any such interest must be approved in advance by the Company’s Board of Directors. A “Material Financial Interest” is any interest that the Board of Directors determines could cause

entity that constitutes five percent (5%) or more of the value of the investment portfolio of such employee, officer or director. "Immediate Family Member" includes such person's spouse or domestic partner, such person's and/or such spouse's or domestic partner's grandparents, parents, siblings, children, grandchildren, aunts, uncles, nephews and nieces, whether related by blood, marriage or adoption, and any other person sharing a household with the employee, officer or director. All employees, officers and directors must disclose any such Material Financial Interest to the Chief Financial Officer on the current form at least thirty (30) days prior to acquiring such interest.

Improper Gifts and Entertainment

Conflicts of interest also arise when a Sonus employee, officer or director, or a member of his or her family, receives improper benefits as a result of his or her position with Sonus. No employee, officer or director, or any of their Immediate Family Members, may give or accept any gift which might indicate an intent to improperly influence the normal business relationship between Sonus and any supplier, customer, partner, distributor or other third party directly or indirectly doing business with Sonus. A "gift" includes any object, service or benefit of value, including vacations, tickets, meals, loans, guarantees or other things of value, unless available to the public or other groups not affiliated with Sonus on the same terms and conditions (such as sweepstakes or discount promotions to member groups). Any gift received by any employee, officer or director, or their Immediate Family Members, from any agent, employee, independent contractor, consultant, manager or director of any competitor, supplier, customer, partner, distributor or other third party directly or indirectly doing or seeking to do business with Sonus, must be disclosed to the Chief Financial Officer.

Political Contributions

Except as permitted by applicable law, no political contributions of the funds of Sonus or any of its subsidiaries are to be made, directly or indirectly, to candidates for political office or to political parties or committees in the United States or any foreign country. Any permissible exceptions to this general prohibition will require the prior consent of the Audit Committee.

Outside Employment and Other Affiliations

Conflicts of interest also arise when a Sonus employee, officer or director participates in other employment (including self-employment) or serves as an employee, officer, manager, director, partner or consultant for other organizations unless such activity is disclosed to and approved by the Company's Audit Committee. Such activity is prohibited under any circumstances if it interferes with your ability to act in the best interests of Sonus, requires you to use proprietary, confidential or non-public information, procedures, plans or techniques of Sonus, or creates an appearance of impropriety.

Conducting Business With Family Members

As a general rule, employees, officers and directors are prohibited from conducting Sonus business with any Immediate Family Member. All employees, officers and directors must disclose to their immediate supervisor or the Chief Financial Officer, all situations in which they or their working group is conducting business with an Immediate Family Member.

Employee Conduct:

Sonus is committed to fostering a work environment in which all individuals are treated with respect and dignity. Employees are expected to maintain a working environment that encourages mutual respect, promotes civil and congenial relationships among employees and is free from all forms of harassment or violence. This is a compulsory element of employment at Sonus and applies to all employees, officers and directors equally.

Employees have the right to conduct their work without disorderly or undue interference from other employees. The Company prohibits employees from violating this right of their co-workers.

Corporate Opportunities:

The Company's employees, officers and directors owe a duty to Sonus to advance its legitimate interests when the opportunity to do so arises. For this reason, such persons are prohibited from taking "corporate opportunities" for themselves. Accordingly, the Company's employees, officers and directors are prohibited, without the prior consent of the Company's Board of Directors, from (1) taking for themselves personally opportunities that are discovered through the use of Sonus property, information or position, or (2) competing with Sonus. Such persons are also prohibited from using Sonus property, information or position for personal gain.

III. Communication of False or Derogatory Information

The communication of false or derogatory information about Sonus, entities with whom it has business dealings or employees is also a violation of corporate policy, federal and state law and possibly laws of other jurisdictions.

Sonus has business relationships and other involvements and communications with financial institutions, investors, suppliers, vendors, and government authorities. In all interactions and communications, Sonus employees, officers, and directors must always be truthful and:

- Never make dishonest statements, misrepresentations or statements intended to mislead or misinform.
- Always respond promptly and accurately to requests for information or documents from government agencies. These requests should immediately be brought to the attention of the Company's management and authorized prior to providing documentation to outside parties.

- Direct all media requests for information or statements to the Company's investor relations contact.
- Apply the same principles of honesty to all aspects of internal communications and record keeping. Falsification, alteration, or unauthorized destruction of any document, or misrepresentation of any information could result in termination of employment, as well as referral to appropriate authorities.

All confidential, proprietary, sensitive or privileged documents, whether originals, drafts, or duplicates, including all computer files, disk drives, hard disks, floppy disks, CD-ROMs or any other media, must be retained in accordance with applicable law and the Company's policies with respect to retention and preservation of documents.

IV. Fair Dealing

Sonus expects its employees, officers and directors to deal fairly with the Company's financial institutions, suppliers, vendors, competitors, agents and employees; to base business relationships on lawful, efficient and fair practices; and to use only ethical practices when dealing with actual or potential financial institutions, vendors, competitors, agents, employees and other parties. It is the obligation of every Sonus employee to conduct business in a manner that avoids even the appearance of ethical or legal impropriety and is consistent with all applicable laws and regulations. Specifically, no Sonus employee, officer or director should do any of the following:

- Give or accept anything of value from any current or potential financial institution, supplier or vendor as an inducement for or in return for business or preferential treatment; or
- Take advantage of any financial institution, supplier, competitor or employee through manipulation, concealment, abuse of privileged information, fraud, misrepresentation of material facts, or any other unfair business practice.

V. Confidential Information

All Sonus employees, officers and directors are required to maintain the confidentiality of all non-public information (including electronic information) that they receive or have access to during their employment or service with Sonus, except when disclosure is authorized or legally mandated. This obligation applies not only to confidential information about Sonus, but also to confidential information about its financial institutions, suppliers, business partners and employees. You are also prohibited from disclosing confidential information that you obtained at a previous employer, including, but not limited to, trade secrets.

During and following your employment at Sonus, you shall not directly or indirectly publish, disclose, describe or communicate confidential information, or authorize anyone else to do so for any purpose. Even within Sonus, you shall only disclose confidential information to those employees who have a business-related "need to know." You are responsible for avoiding the release of non-public information. Should you have any questions regarding your confidentiality obligations, you should seek guidance from Sonus management.

VI. Inside Information and Securities Trading

In the course of your relationship with Sonus, you may receive non-public information about Sonus, its customers, suppliers, licensees or acquisition targets. It is a violation of federal law, and prohibited by Sonus policy, for any Sonus employee, officer or director to purchase or sell securities based on knowledge of material non-public information. This prohibition extends to any trading in the securities of Sonus or any of its customers, suppliers, licensees or other entities

with which Sonus has a business relationship while in possession of material nonpublic information learned in the course of your employment with Sonus.

"Material" information is information of such importance that it can be expected to affect the judgment of investors as to whether or not to buy, sell, or hold the securities in question. "Nonpublic" means it is not generally available to the public. Examples of material nonpublic information include, but are not limited to, financial results, projections of future earnings or losses, significant litigation exposure due to actual or threatened litigation, news of a pending or proposed acquisition or merger, corporate partnerships, acquisitions or strategic alliances, news of the disposition of assets, new equity or debt offerings, or changes in senior management.

Sonus prohibits "insiders" from *disclosing or trading* on "inside information" **Employees, officers and directors are expected to have read and be familiar with the Company's Insider Trading Policy, and to comply fully with its rules and guidelines.** All questions regarding securities trading should be directed to the Company's Chief Financial Officer.

VII. Financial Reporting and Accuracy of Company Records

As a public company, Sonus is required by law to make full, fair, accurate, timely and understandable disclosure in the reports and documents that Sonus files with, or submits to, the SEC and in all other public communications it makes.

In order for Sonus to comply with its public disclosure obligations, it has adopted the following principles:

- Business transactions must be properly authorized and be completely and accurately recorded on the Company's books and records in accordance with generally accepted accounting practices and established Sonus financial policy.

- Each Sonus employee, officer and director must help to maintain the integrity of the Company's record keeping and reporting systems and is responsible for maintaining complete and accurate records, accounting entries and classifications.
- Sonus employees, officers and directors are expected to comply fully and accurately with all audits, requests for special record keeping or retention of documents, documents or other material from or on behalf of the Company's auditors or Sonus management.
- Each employee is responsible for maintaining complete and accurate records, accounts, entries and classifications and for accuracy in expense account vouchers reflecting legitimate business expenses. Misapplication or improper use of corporate funds or property or false entry to records by employees or others must be reported to the Company's management and may result in discipline up to and including termination.

VIII. Intellectual Property

The Company's name, logo, formulae, inventions, trade secrets, business, marketing and financial plans, databases, records, unpublished financial data and reports and other intellectual property are valuable assets of Sonus and their protection is critical to our success. Sonus

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expects others to respect its intellectual property rights and expects its employees, officers, and directors and agents to respect the intellectual property rights of others. The rules with respect to trademark, trade secret, patent and copyright laws are complex, so you should seek advice from the Company's Chief Financial Officer or outside legal counsel if any questions should arise.

All intellectual property, including, but not limited to, trade secrets, inventions, technical innovations, plans, products, discoveries and systems that any employee designs or conceives while employed at Sonus must be disclosed to Sonus and, at the Company's option, shall become the sole property of Sonus.

Without limitation, all Sonus employees, officers and directors are responsible for understanding the following types of intellectual property rights and taking the listed steps to protect such rights:

Copyrights protect works like articles, drawings, photographs, video, music and software and generally prohibit unauthorized copying or downloading of these works.

- Do not copy these materials without first determining that the company has obtained permission from the copyright holder or that other limited copying is legally permitted.
- Do not copy or distribute software or related documentation without reviewing the license agreement.
- Consult with the Company's management if you have questions.

Trademarks and service marks are words, names and symbols which help consumers recognize a product or service and distinguish it from those of competitors. Our name and logo and those of our subsidiaries are among the Company's most valuable assets. The use of the Company's or its subsidiaries' trademarks or service marks must be properly authorized or licensed.

- Requests for use of the name, service marks and trademarks of Sonus or its subsidiaries are reviewed by the Company's Chief Financial Officer or outside legal counsel.
- Do not use a third party's trademark or service mark without permission.

Patents permit inventors to exclude others from making, using or selling their inventions. Report any unauthorized use of the patents held by Sonus or its subsidiaries. Only use inventions patented by third parties within the terms of a license agreement.

A Trade Secret is valuable information that creates a competitive advantage for Sonus or its subsidiaries by being kept secret. Examples include information about customers, like their buying patterns and needs; and financial, planning, marketing and strategic information about the Company's current and future business plans. Treat as trade secrets and keep confidential all commercially sensitive and important business information of Sonus and its subsidiaries and all similar information of other companies and persons that Sonus has received under a confidentiality agreement.

If you observe practices that are inconsistent with these directives, please contact the Company's management.

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IX. Dealings with Public Officials and Government Entities

Sonus expects its employees to base relationships with public officials and government entities on lawful, efficient and fair practices and to use only ethical practices when dealing with these and other parties. It is the obligation of every Sonus employee to conduct business in a manner that avoids even the appearance of impropriety and that is consistent with all applicable laws and regulations.

Do not directly or indirectly promise, offer or make payment in money or anything of value to anyone with the intent to induce favorable business treatment or to improperly affect business or government decisions. Pay special attention to the treatment of public officials and employees of governmental agencies whose conduct with respect to gifts and meals is controlled by laws and regulations which must be complied with at all times. These laws and regulations are complex and can vary from country to country — and even within a country (e.g. local versus national officials).

Sonus employees involved in sales or other transactions with governmental customers should take steps to ensure that such transactions comply with all applicable laws and regulations and avoid even the appearance of impropriety. Contact the Company's Chief Financial Officer with specific questions or situations.

X. Use of Company Resources

Ownership of Company Property:

The Company's property, including but not limited to its communication equipment, facilities, computers, software, e-mail, voice mail, conferencing equipment and office supplies, is owned by Sonus or operated on its behalf to advance its business strategy and objectives. The Company's property is in place to enable its employees to perform business-related duties required by their positions. The use of Company property is for the sole purpose of conducting business-related tasks.

Improper Benefit from Company

No employee, officer or director may receive a benefit from the Company that is not a part of such employee's, officer's or director's compensation and benefit package. An example of an improper benefit would be a loan or loan guarantee from Sonus or any of its subsidiaries to any Sonus employee, officer or director or their Immediate Family Members. Such loans or loan guarantees, as well as other similar benefits outside the approved compensation and benefit package, are prohibited by this Code of Conduct.

Computer Resources

Sonus invests in and uses computer resources (computer hardware, software, supporting infrastructure, network connections and telecommunications equipment) to advance its business strategy and objectives.

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- Computer software (computer programs, databases and related documentation), whether purchased from a supplier or developed by Sonus, is protected by copyright and may also be protected by patent or as a trade secret. Employees are expected to strictly follow the terms and conditions of the license agreements, including provisions not to copy or distribute materials covered by these agreements. These protected materials may not be reproduced for personal use.
- Use of the Internet and electronic mail should be in support of and to advance the Company's business success. Any personal use of these technologies should not create additional costs for Sonus, interfere with work duties or violate any Company policies, including policies related to defamatory, offensive or threatening messages, gambling, pornography, viruses, chain letters, executable "ready to run" files, "hacking," etc.

All communications, data or information received, sent or obtained using Sonus property while employed at Sonus are not private communications. Unless prohibited by local law, the use of this technology, including electronic mail and the internet, is subject to monitoring by Sonus.

XI. Media Relations and Public Inquiries

All communications with the news media, regulatory agencies and other entities by Sonus and its employees are potentially important and reflect upon the Company's image. In addition, Sonus is subject to various legal requirements with respect to the public dissemination of material or significant events related to its business. It is crucial that communications from Sonus be handled in a consistent manner, and that all regulatory and legal obligations with respect to disclosure of information be fulfilled.

Communication with the news media is an important part of the Company's ongoing marketing and investor relations programs. Communications with the news media about the Company should be directed to the Company's Investor Relations office. All inquiries from regulatory agencies and all inquiries about current or former employees of Sonus or its subsidiaries should be directed to the Company's Chief Financial Officer. All such communications will be forthright, responsible and in keeping with the Company's legal policies and obligations.

XII. Reporting

Reporting Violations and Making Complaints

As a public company, the integrity of the financial information of Sonus is paramount. The Company's financial information guides the decisions of the Board of Directors of the Company and is relied upon by our stockholders and the financial markets. For these reasons, the Company must maintain a workplace where it can receive, retain and treat all complaints concerning questionable accounting, internal accounting controls or auditing matters, or the reporting of fraudulent financial information, and where employees can raise these concerns free of any discrimination, retaliation or harassment.

Therefore, it is the policy of the Company to encourage employees, when they reasonably believe that questionable accounting or auditing conduct or practices have occurred or are occurring, to report those concerns to Company management (on an anonymous basis, if

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employees so desire) or to raise those concerns by calling the Company Hotline on an anonymous basis, as described below. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided. Where questionable accounting or auditing conduct or practices have occurred, or fraudulent financial information has been reported, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

In addition, the Company is committed to providing a work environment in which employees, when they in good faith believe that questionable accounting or auditing matters have occurred, or that fraudulent financial information has been reported, can raise those concerns free of discrimination, retaliation or harassment. Accordingly, the Company strictly prohibits discrimination, retaliation or harassment of any kind against any employee who, based on the employee's good faith belief that such conduct or practices have occurred or are occurring, reports that information to the employee's supervisor, or those individuals designated in this Code of Conduct as having the authority to investigate, discover or terminate any such conduct or practices.

Possible violations of this Code of Conduct or other questionable accounting or auditing conduct or practices must be reported immediately to either a member of the Audit Committee, or by calling the Company Hotline. Upon request, all reports made through the Company Hotline shall be kept anonymous.

Employees may contact the Chief Financial Officer or any member of the Audit Committee to ask questions concerning the Code of Conduct or any law or regulation.

Upon request and to the extent possible, your contact will be handled confidentially and anonymously, subject to applicable law, regulation or legal proceedings. Once your call is received, the information you provide will be referred to the appropriate Sonus authority and resolved as expeditiously as possible.

In addition to the Company's internal complaint procedure, employees should also be aware that certain federal and state law enforcement agencies are authorized to review questionable accounting or auditing matters, or potentially fraudulent reports of financial information. The Company's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Company's policies will be viewed as unacceptable under the terms of employment at the Company. Certain violations of the Company's policies and practices could even subject the Company and any individual employees involved to civil and criminal penalties. Before issues or behavior rises to that level, employees are encouraged to report questionable accounting or auditing matters, suspicion of fraudulent financial information, or discrimination, retaliation or harassment related to such reports. Nothing in this Code of Conduct is intended to prevent an employee from reporting information to the appropriate agency when the employee has reason to believe that the violation of a federal or state statute or regulation has occurred.

The Company Hotline number as well as the telephone numbers for the Chief Financial Officer and the Chairman of the Audit Committee are included in the Company directory made available

to all employees. For a copy of the Company directory, please contact your immediate supervisor or the legal department. The Company Hotline may be used 24 hours a day, 7 days a week.

No Retaliation

Employees, officers and directors may bring their concerns forward without fear of retribution or punishment. Sonus will not retaliate against any person for reporting suspected violations of laws, regulations or company policies. This means that Sonus will not terminate, demote, transfer to an undesirable assignment, or otherwise discriminate against an employee for calling attention to suspected violations of this Code of Conduct or other suspected illegal or unethical acts. This protection extends to anyone giving information in good faith in relation to an investigation. However, Sonus reserves the right to discipline anyone who knowingly makes a false accusation or knowingly provides false information to Sonus.

All complaints under this Code of Conduct will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. All employees and supervisors have a duty to cooperate in the investigation of reports of questionable accounting or auditing matters, or the reporting of fraudulent financial information, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters. In addition, an employee shall be subject to disciplinary action, including the termination of their employment, if the employee fails to cooperate in an investigation, or deliberately provides false information during an investigation. If, at the conclusion of its investigation, the Company determines that a violation of policy has occurred, the Company will take effective remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of policy.

Any person who believes they have been the target of retaliation, discrimination or harassment for having made a report should contact either the Chief Financial Officer or a member of the Audit Committee. To the extent possible, such contact shall be kept confidential. If you later believe that you have been subject to discrimination, retaliation or harassment for having made a report under this Code of Conduct, you must immediately report those facts to your immediate supervisor. If, for any reason, you do not feel comfortable discussing the matter with your immediate supervisor, you should bring the matter to the attention of the Chief Financial Officer, and if you are not comfortable with discussing the matter with any of those individuals, you should bring the matter to the attention of the Audit Committee. It is imperative that you bring the matter to the Company's attention promptly so that any concern of discrimination, retaliation or harassment can be investigated and addressed promptly and appropriately.

XIII. Discipline

Failure to follow this Code of Conduct can have substantial consequences. Violations of this Code of Conduct can expose individuals and Sonus to criminal actions, fines and other serious legal consequences. The Company shall determine whether violations of this Code have

occurred and, if so, shall determine the disciplinary measures to be taken against any employee or officer who has violated this Code. In the event that the alleged violation involves an executive officer or a director, the Chief Executive Officer and the Board of Directors, respectively, shall determine whether a violation of this Code has occurred and, if so, shall determine the disciplinary measures to be taken against such executive officer or director

Failure to comply with the standards outlined in this Code will result in disciplinary action including, but not limited to, reprimands, warnings, probation or suspension without pay, demotions, reductions in salary, discharge and restitution. Certain violations of this Code may require the Company to refer the matter to the appropriate governmental or regulatory authorities for investigation or prosecution. Moreover, any supervisor who directs or approves of any conduct in violation of this Code, or who has knowledge of such conduct and does not immediately report it, also will be subject to disciplinary action, up to and including discharge.

XIV. Waivers of the Corporate Code of Conduct

Any waiver of this Code of Conduct for executive officers or directors may be made only by the Board of Directors or a Board Committee and will be promptly disclosed as required by law or by SEC or Nasdaq regulations. Waivers of this Code for a non-officer employee may be made by the President or Chief Financial Officer only upon the employee making full disclosure in advance of the transaction in question.

XV. Acknowledgement

Employees, officers and directors will be asked annually to sign a statement affirming that they have read, understood and that they are in compliance with this Code of Conduct.

The Company reserves the right to amend, alter or terminate this Code at any time for any reason. The most current version of this Code can be found on the Company's Intranet site or from the Company's Chief Financial Officer.

This document is not an employment contract between the Company and any of its employees, officers or directors.

**AMENDED AND RESTATED
CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF SONUS NETWORKS, INC.**

I. PURPOSE.

The primary purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Sonus Networks, Inc. (the “*Company*”) is to oversee the accounting and financial reporting processes of the Company and the audits of the Company’s financial statements. In that regard, the Audit Committee assists the Board in its oversight of (i) the Company’s accounting, auditing, and financial reporting processes generally, including the qualifications, independence and performance of the independent auditor, (ii) the integrity of the Company’s financial statements, (iii) the Company’s systems of internal control regarding finance and accounting and (iv) the Company’s compliance with legal, ethical and regulatory requirements. In performing its duties, the Committee shall seek to maintain an open avenue of communication among the Board, the independent auditor, the internal auditors (if any) and the management of the Company.

While the Committee has the responsibilities and authority set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. The Company’s management is responsible for preparing the financial statements and the independent auditors are responsible for auditing those financial statements. It is not the duty or responsibility of the Committee to ensure that the Company complies with all laws and regulations. Each member of the Committee shall be entitled to rely on (a) the integrity of those persons and organizations within and outside of the Company from which it receives information, (b) the accuracy of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board) and (c) representations made by management as to any audit and non-audit services provided by the independent auditors to the Company. While this Charter should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Company’s Certificate of Incorporation and Bylaws, it is not intended to establish by its own force any legally binding obligations or expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee.

II. COMPOSITION.

The Committee shall be comprised of at least three members of the Board (including a Chairperson) each of whom has been affirmatively determined in the business judgment of the Board to qualify as independent directors under the rules of The Nasdaq Stock Market, Inc. (“Nasdaq”), including, as applicable, the standards set forth under Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”). No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the prior three years. The members of the Committee shall serve at the pleasure of the Board. A Committee member (including the

Chairperson) may be removed at any time, with or without cause, by the Board. No director may serve as a member of the Committee if such director serves on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee.

All members of the Committee shall have a working familiarity with basic finance and accounting practices and be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee shall be an “audit committee financial expert,” as such term is defined in the rules and regulations promulgated by the U.S. Securities and Exchange Commission (the “*SEC*”).

III. MEETINGS.

The Committee shall meet at least once every fiscal quarter or more frequently as it shall determine as necessary to fulfill its responsibilities. The Committee shall meet separately on a periodic basis with management, the Company’s internal auditors (if any) and the Company’s independent auditors. The Committee shall meet at the call of its Chairperson. The Committee may meet by telephone conference call or by any other means permitted by law or the Company’s Bylaws. A majority of the members of the Committee shall constitute a quorum.

The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. Subject to the Company’s Bylaws, the Committee may act by unanimous written consent of all members in lieu of a meeting. The Chairperson of the Committee shall be responsible for leadership of the Committee, including preparing the agenda, presiding over Committee meetings, making Committee assignments and reporting the Committee’s actions to the Board from time to time (but at least once each year) as requested by the Board. The Committee shall keep written minutes of its meetings, which shall be recorded or filed with the books and records of the Company.

IV. RESPONSIBILITIES.

In carrying out its responsibilities, the Committee’s policies and procedures should remain flexible to enable the Committee to react to changes in circumstances and conditions so that it can fulfill its oversight responsibilities. In addition to such other duties as the Board may from time to time assign, the Committee shall:

A. Financial Statements and Financial Reporting.

- (i) Review and discuss with management and the independent auditor the Company’s annual audited financial statements prior to the filing of the Company’s Form 10-K, including disclosures made in Management’s Discussion and Analysis of Financial Condition and Results of Operations, and recommend to the Board whether the audited financial statements should be included in the Form 10-K.

- (ii) Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of the

Company's Form 10-Q, including disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations and the results of the independent auditor's review of the quarterly financial statements.

- (iii) Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, and the judgments of each of management and the independent auditor as to the quality and appropriateness of the Company's accounting principles as applied in its financial reporting. Approve, if appropriate, any significant changes in the Company's selection or application of accounting principles.
- (iv) Review and discuss the reports required to be delivered by the independent auditor pursuant to Section 10A(k) of the Exchange Act regarding:
- all critical accounting policies and practices to be used,
 - all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and
 - other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
- (v) Discuss with management the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made) and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.
- (vi) Discuss with management and the independent auditor the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.
- (vii) Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61 relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

B. Oversight of the Company's Relationship with the Independent Auditor

- (i) Appoint, compensate, retain, terminate and oversee, in its sole discretion, the work of the Company's independent auditor, considering qualifications, independence and performance, and approve the scope of the proposed audit for each fiscal year.
- (ii) Obtain and review at least annually a formal written statement from the independent auditor delineating all relationships between the independent auditor and the Company. It is the responsibility of the Committee to actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and the independence of the auditor and for taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor.
- (iii) Obtain and review a report from the independent auditor at least annually regarding:
- the independent auditor's internal quality control-procedures;
 - any material issues raised by the most recent internal quality control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditor; and
 - any steps taken to deal with any such issues.
- (iv) Ensure the rotation of the lead audit partner having primary responsibility for the Company's audit and the audit partner responsible for reviewing the audit as required by law.
- (v) Approve hiring policies by the Company for hiring employees or former employees of the Company's independent auditors.
- (vi) Pre-approve all auditing services, internal control-related services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by the independent auditor, subject to such exceptions for non-audit services as permitted by applicable laws and regulations. The Committee may when it deems appropriate form and delegate this authority to a subcommittee consisting of one or more Committee members, including the authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next meeting.

- (vii) Attempt to resolve any and all disagreements between the Company's independent auditor and management regarding financial reporting.

C. Oversight of the Company's Internal Audit Function (if any), Internal Controls and Risk Management

- (i) Review with management, the independent auditors and the internal auditor (if any): (a) all significant deficiencies in the design or operation of internal controls, including any computerized information system controls and securities, any of which could adversely affect the Company's ability to record, process, summarize, and report financial data, including any material weaknesses in internal controls identified by the Company's independent auditors; (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls; and (c) any significant changes in internal controls or in other factors that could significantly affect internal controls, including any corrective actions with regard to significant deficiencies and material weaknesses.
- (ii) Review (a) the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis through inquiry and discussions with the Company's independent auditors, internal auditor (if any) and management of the Company; (b) the yearly report prepared by management, and attested to by the Company's independent auditors, assessing the effectiveness of the Company's internal control structure and procedures for financial reporting and stating management's responsibility to establish and maintain such structure and procedures, prior to its inclusion in the Company's annual report; and (c) disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal control over financial reporting or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal control over financial reporting.
- (iii) Review with management the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of any material weaknesses, and evaluate whether the Company is operating in accordance with its prescribed policies, procedures and codes of conduct.
- (iv) Discuss the process by which senior management of the Company and the relevant departments of the Company assess and manage the Company's exposure to financial risk and the steps management has taken to monitor and control such exposures.

- (v) Review and discuss with management and the senior officer responsible for the internal audit function (if any), the annual audit plan, budget, activities, responsibilities, organizational structure and qualifications of the persons performing the internal audit function (if any) and review the appointment and replacement of the senior officer responsible for the internal audit function (if any).
- (vi) Review and discuss with management and the senior officer responsible for the internal audit function (if any) significant reports to management prepared by the internal audit function (if any) and management's responses thereto.
- (vii) Review with the senior officer responsible for the internal audit function (of any) any difficulties encountered by the internal audit function (if any) in the course of its audits, including any restrictions on the scope of its work or access to required information.

D. Oversight of Compliance Matters

- (i) Periodically review with management, the Company's legal counsel and the independent auditors any correspondence with, or other action by, regulators or governmental agencies and any employee complaints or published reports that raise concerns regarding the Company's financial statements, accounting or auditing matters or compliance with the Company's Code of Business Conduct. The Committee shall also meet periodically, and may request to meet separately, with the Company's principle outside counsel and other appropriate legal staff of the Company to review material legal affairs of the Company and the Company's compliance with applicable law and listing standards.
- (ii) Review and approve any related party transactions that the Company would be required to disclose pursuant to Item 404 of SEC Regulation SK.
- (iii) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
- (iv) Discuss with management and the independent auditor any published reports or correspondence with regulators or governmental agencies that raise material issues regarding the Company's financial statements or accounting policies.
- (v) Discuss with the Company's General Counsel and/or outside counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.

E. Qualified Legal Compliance Committee

- (i) The Committee shall serve as the Company's Qualified Legal Compliance Committee to receive, review, investigate and respond to reports from attorneys (both in-house and law firm counsel) reporting evidence of a material violation in accordance with the rules and regulations promulgated under Section 307 of the Sarbanes-Oxley Act of 2002 and adopted as Part 205 of the SEC rules and regulations.
- (ii) The Committee shall inform the Company's chief legal officer and chief executive officer of any report of "evidence of a material violation" as defined by the SEC rules and regulations. The Committee shall determine whether an investigation is necessary regarding any report of evidence of a material violation by the Company, its officers, directors, employees or agents and, if it determines an investigation is necessary or appropriate, to:
 - Notify the Board;
 - Initiate an investigation, which may be conducted either by the chief legal officer or by outside counsel;
 - Retain independent expert advisors as the Committee deems necessary;
 - Recommend, by majority vote, that the Company implement an appropriate response to evidence of a material violation; and
 - Inform the chief legal officer and the chief executive officer and the Board of the results of any such investigation under this section and the appropriate remedial measures to be adopted

F. Other

- (i) Periodically report Committee activities to the Board and make such recommendations to the Board as the Committee deems appropriate.
- (ii) Annually review and reassess the adequacy of this Charter (recommending any appropriate changes to the Board).
- (iii) Provide or approve a report for inclusion in the Company's proxy statement for its annual meeting of stockholders, in accordance with applicable SEC rules and regulations.

V. MISCELLANEOUS

In discharging its responsibilities, the Committee shall have the authority to engage and determine funding for independent legal, accounting or other advisors (without seeking Board approval) as the Committee determines necessary or appropriate to carry out its duties. The

Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities as described herein. The Company shall provide appropriate funding, as determined by the Committee, for the payment of (i) compensation to the independent auditor, and legal, accounting or other advisors engaged by the Committee and (ii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Adopted by the Audit Committee and approved by the Board of Directors on March 26, 2009.

**AMENDED AND RESTATED
CHARTER OF THE COMPENSATION COMMITTEE
OF THE BOARD OF DIRECTORS
OF SONUS NETWORKS, INC.**

I. PURPOSES.

The primary purpose of the Compensation Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Sonus Networks, Inc. (the “*Company*”) for the purposes of (a) discharging the Board’s responsibilities relating to the compensation of the Company’s Chief Executive Officer and other executive officers, (b) administering the Company’s equity-based compensation plans and (c) reviewing the disclosures in Compensation Discussion and Analysis and producing an annual compensation committee report for inclusion in the Company’s proxy statement.

II. COMPOSITION.

The Committee shall be composed of at least two members (including a Chairperson), all of whom shall be “independent directors,” as such term is defined in the rules of the National Association of Securities Dealers’ Nasdaq Stock Market (“*Nasdaq*”). Notwithstanding the foregoing, the Committee may have as one of its members a “non-independent director” who is not a current officer or employee or a family member of a current officer or employee, for a period not to exceed two years due to exceptional and limited circumstances pursuant to the rules and regulations of Nasdaq. The members of the Committee and the Chairperson shall serve at the pleasure of the Board. A Committee member (including the Chairperson) may be removed at any time, with or without cause, by the Board. The Board may designate one or more independent directors as alternate members of the Committee, who may replace any absent or disqualified member or members at any meetings of the Committee.

III. MEETINGS AND OPERATIONS.

The Committee shall meet as often as necessary, but at least twice each year, to enable it to fulfill its responsibilities. The Committee shall meet at the call of its Chairperson. The Committee may meet by telephone conference call or by any other means permitted by law or the Company’s Bylaws. A majority of the members of the Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. Subject to the Company’s Bylaws, the Committee may act by unanimous written consent of all members in lieu of a meeting. The Committee shall keep written minutes of its meetings, which shall be recorded or filed with the books and records of the Company. Any member of the Board shall be provided with copies of such Committee minutes if requested. The Chairperson of the Committee shall be responsible for leadership of the Committee, including preparing the agenda, presiding over Committee meetings, making Committee assignments and reporting the Committee’s actions to the Board from time to time (but at least once each year) as requested by the Board.

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IV. RESPONSIBILITIES.

In carrying out its oversight responsibilities, the Committee’s policies and procedures should remain flexible to enable the Committee to react to changes in circumstances and conditions so as to ensure the Company remains in compliance with applicable legal and regulatory requirements.

The Committee shall have responsibility for oversight of the determination, implementation and administration of remuneration, including compensation, benefits and perquisites, of all executive officers and other members of senior management whose remuneration is the responsibility of the Board or whose remuneration the Chief Executive Officer requests the Committee to review and affirm. Such responsibility includes the following:

A. Chief Executive Officer Compensation and Evaluation

- (i) To (a) review and approve goals and objectives relevant to the Chief Executive Officer’s compensation package, and (b) annually evaluate such performance in light of the goals and objectives established; and
- (ii) To review, at least annually, and set the base salary and annual and longterm incentive compensation of the Chief Executive Officer.

B. Other Executive Officers Compensation and Evaluations

- (i) To (a) review and approve goals and objectives relevant to the other executive officers’ compensation package, (b) annually evaluate such performance in light of the goals and objectives established; and
- (ii) To review, at least annually, and set the base salary and annual and longterm incentive compensation of the executive officers.

C. Succession Planning Review

To assist the Board in reviewing the Company’s senior management development and succession planning. The Committee shall periodically review the Company’s process for education, development, and orderly succession of executive officers and shall conduct a review, on at least an annual basis, of senior management (generally at least the Chief Executive Officer and the direct reports to the Chief Executive Officer) and their succession potential and provide guidance to management as to short-term succession if all or certain of these senior officers should be unable to perform their duties. The Committee shall report the summary results of this review to the Board at least annually and will consider the succession planning review in connection with the Compensation Committee’s annual executive officer evaluation and compensation review.

In discharging the responsibilities set forth under this Section IV.A and B, the Committee shall determine the terms, conditions, restrictions and performance criteria, including

performance factors and performance targets, relating to incentive compensation. Performance factors may include any or all of the following: bookings, revenue; operating income; earnings before all or any of interest, taxes, depreciation and/or amortization; cash flow; working capital and components thereof; return on equity or average stockholders' equity; return on assets; market share; sales (net or gross) measured by product line, territory, customer(s), or other category; stock price; earnings per share; earnings from continuing operations; net worth; levels of expense, cost or liability by category, operating unit or any other delineation; or any increase or decrease of one or more of the foregoing over a specified period. The performance factors may relate to the performance of the Company, a business unit, product line, territory, or any combination thereof. The Committee also may consider remuneration given to the Chief Executive Officer and each other executive officer in the past and comparative and competitive compensation and benefit performance levels. The Committee shall not be precluded from approving compensation awards (with the Board's ratification) as may be required to comply with applicable tax laws (e.g., IRS Rule 162(m)).

In discharging the responsibilities set forth under this Section IV.B, the Committee shall seek the input and recommendations of the Chief Executive Officer.

D. Incentive-Compensation and Equity-Based Plans

- (i) To review and to make periodic recommendations to the Board as to the general compensation and benefits policies and practices of the Company, including incentive-compensation plans and equity-based plans;
- (ii) To review and adopt, and to recommend to the Board (and for stockholder approval where required by applicable law, the Company's Certificate of Incorporation or Bylaws) compensation and benefits policies, plans and programs and amendments thereto, determining eligible employees and the type, amount and timing of such compensation and benefits and interpreting the terms of such plans, however, the Committee shall not be authorized to amend any such plan without express authorization by a plan or resolution of the Board; and
- (iii) To oversee the administration of such policies, plans and programs and, on an ongoing basis to monitor them to assure that they remain competitive and within the Board's compensation objectives for executive officers and other members of senior management.

In discharging the responsibilities set forth under Sections IV.A, B and C, the Committee may consider the recruitment, development, promotion, retention and compensation of senior executives and other employees of the Company and any other factors it deems appropriate.

E. Other Duties

- (i) To prepare an annual executive compensation report for the stockholders of the Company in accordance with the rules and regulations of the United States Securities and Exchange Commission;

- (ii) To review and consider recommendations with respect to the compensation and benefits of directors who are not employees of the Company and to recommend any changes to the Board that the Committee deems appropriate;
- (iii) To periodically review and reassess the adequacy of this charter and recommend any proposed changes to the Board for approval; and
- (iv) To perform such other duties as the Board may assign to the Committee.

V. AUTHORITY.

The Committee shall have the authority and sufficient funding to retain independent counsel or other consultants (without seeking Board approval) to advise and assist the Committee. The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities as described herein, and may retain, at the expense of the Company, independent counsel or other consultants necessary to assist the Committee in any such investigations or studies. The Committee shall have the sole authority to negotiate and approve the fees and retention terms of any independent counsel or other consultant. The Committee may form and delegate authority to one or more subcommittees as it deems appropriate from time to time under the circumstances. The Committee shall meet without the presence of executive officers when approving or deliberating on the compensation of the Chief Executive Officer but may, in its discretion, invite the Chief Executive Officer to be present during the review of other executive officer compensation.

VI. MISCELLANEOUS.

Nothing contained in this charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee. The purposes and responsibilities outlined in this charter are meant to serve as guidelines rather than as inflexible rules and the Committee is encouraged to adopt such additional procedures and standards as it deems necessary from time to time to fulfill its responsibilities.

Adopted by the Compensation Committee and approved by the Board of Directors on March 26, 2009.

**AMENDED AND RESTATED
CHARTER OF THE NOMINATING AND CORPORATE GOVERNANCE
COMMITTEE OF THE BOARD OF DIRECTORS
OF SONUS NETWORKS, INC.**

I. PURPOSES.

The Nominating and Corporate Governance Committee (the “*Committee*”) is appointed by the Board of Directors (“*Board*”) of Sonus Networks, Inc. (the “*Company*”) for the purposes of (a) assisting the Board in identifying individuals qualified to serve as members of the Board, (b) developing and recommending to the Board a set of corporate governance principles for the Company, and (c) overseeing the evaluation of the Board and management of the Company.

II. COMPOSITION.

The Committee shall be composed of at least two members (including a Chairperson), all of whom shall be “independent directors,” as such term is defined in the rules of the National Association of Securities Dealers’ Nasdaq Stock Market (“*Nasdaq*”). Notwithstanding the foregoing, the Committee may have as one of its members a “non-independent director” who is not a current officer or employee or a family member of a current officer or employee, for a period not to exceed two years due to exceptional and limited circumstances pursuant to the rules and regulations of Nasdaq. The members of the Committee and the Chairperson shall serve at the pleasure of the Board. A Committee member (including the Chairperson) may be removed at any time, with or without cause, by the Board. The Board may designate one or more independent directors as alternate members of the Committee, who may replace any absent or disqualified member or members at any meetings of the Committee.

III. MEETINGS.

The Committee shall meet at least once each year or more frequently as it shall determine as necessary to fulfill its responsibilities. The Committee shall meet at the call of its Chairperson. The Committee may meet by telephone conference call or by any other means permitted by law or the Company’s Bylaws. A majority of the members of the Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. Subject to the Company’s Bylaws, the Committee may act by unanimous written consent of all members in lieu of a meeting. The Chairperson of the Committee shall be responsible for leadership of the Committee, including preparing the agenda, presiding over Committee meetings, making Committee assignments and reporting the Committee’s actions to the Board from time to time (but at least once each year) as requested by the Board. The Committee shall keep written minutes of its meetings, which shall be recorded or filed with the books and records of the Company.

IV. RESPONSIBILITIES.

In addition to such other duties as the Board may from time to time assign, the Committee shall:

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- identify individuals qualified to become Board members, consistent with criteria approved by the Board;
 - recommend to the Board the director nominees for election by the stockholders at each meeting of stockholders at which directors will be elected and recommend to the Board nominees to fill any vacancies and newly created directorships on the Board;
 - review and make a recommendation to the Board regarding the “independence” under the Nasdaq rules of the director nominees for election at each annual meeting of stockholders at which directors will be elected in advance of such meeting and as such directors are described in the proxy for such meeting;
 - develop and recommend to the Board a set of corporate governance guidelines applicable to the Company and review and reassess the adequacy of such guidelines at least annually and recommend any proposed changes to the Board for approval;
 - oversee the evaluation of the Board and management of the Company;
 - periodically review the criteria for the selection of new directors to serve on the Board and recommend any proposed changes to the Board for approval;
 - review with the Board as necessary the desired experience, mix of skills and other qualities to assure appropriate Board composition, taking into account the current Board members and the specific needs of the Company and the Board;
 - review with the Board as necessary policies pertaining to the roles, responsibilities, retirement age, tenure and removal of directors;
 - evaluate candidates for Board membership, including those recommended by stockholders in compliance with the Company’s Bylaws;
 - periodically review and make recommendations regarding the composition and size of the Board;
 - periodically review and make recommendations regarding the composition, size, purpose, structure, operations and charter of each of the Board’s committees, including the creation of additional committees or elimination of existing committees;
 - annually recommend to the Board the chairpersons and members of each of the Board’s committees; and
 - to periodically review and reassess the adequacy of this charter and recommend any proposed changes to the Board for approval.

The Company may from time to time become legally required by contract or otherwise to provide third parties with the ability to nominate directors (e.g., preferred stock rights to elect directors upon a dividend default, stockholder agreements and management agreements). In such instances, the Company should endeavor where reasonably practicable to include within the applicable contract or otherwise, the requirement that selection and nomination of third party nominees shall be subject to the Committee's nominating and review process. Notwithstanding the foregoing and the provisions set forth in this Section II, absent such a requirement, the selection and nomination of third party nominees need not be subject to the Committee's nominating and review process.

V. BOARD AND COMMITTEE MEMBERSHIP CRITERIA

In addition to any other criteria for the selection of Board members set by the Board from time to time, the Committee shall consider the following for nomination of directors:

- demonstrated business knowledge and experience and an ability to exercise sound judgments in matters that relate to the current and long-term objectives of the Company;
- commitment to understand the company and its industry and to regularly attend and participate in meetings of the Board and its committees;
- reputation for integrity, honesty and adherence to high ethical standards;
- ability and experience in understanding the sometimes conflicting interests of the various constituencies of the Company, which include stockholders, employees and customers, and to act in the interests of all stockholders; and
- no conflicts of interest that would impair the nominee's ability to represent the interest of all the Company's stockholders and to fulfill the responsibilities of director.

VI. AUTHORITY.

The Committee shall have the authority and sufficient funding to retain independent counsel or other consultants (without seeking Board approval) to advise and assist the Committee. The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities as described herein, and may retain, at the expense of the Company, independent counsel or other consultants necessary to assist the Committee in any such investigations or studies. The Committee shall have sole authority to retain and terminate any search firm to be used to identify director candidates. The Committee shall have the sole authority to negotiate and approve the fees and retention terms of any independent counsel, search firm or other consultant.

The Committee shall have authority to delegate any of its responsibilities to one or more subcommittees as the Committee may from time to time deem appropriate.

VII. MISCELLANEOUS.

Nothing contained in this Charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee. The purposes and responsibilities outlined in this Charter are meant to serve as guidelines rather than as inflexible rules and the Committee is encouraged to adopt such additional procedures and standards as it deems necessary from time to time to fulfill its responsibilities.

Adopted by the Nominating and Corporate Governance Committee and approved by the Board of Directors on March 26, 2009.

CORPORATE GOVERNANCE GUIDELINES

The Board of Directors (the “Board”) of Sonus Networks, Inc. (the “Company”) is responsible for overseeing the Company’s management and its financial results. The Board has established the following guidelines to assist in the fulfillment of its responsibilities to the Company and its stockholders. The governance practices which are memorialized in these guidelines are intended to ensure that the Board has the necessary authority and processes to review and evaluate the Company’s business operations as needed and to make independent decisions consistent with the interests of the Company’s shareholders.

A. Overview of the Board

1. Role of the Board

The business and affairs of the Company shall be managed by or under the direction of the Board. A director is expected to spend the time and effort necessary to properly discharge such director’s responsibilities, including regularly attending meetings of the Board and committees on which such director sits, and to review, prior to such meetings, the material distributed in advance for such meetings.

2. Goals of the Board

The Goals of the Board are generally to build long-term value for the Company’s stockholders and to assure the success of the Company for its stakeholders. To achieve these goals the Board is charged with monitoring the performance of the Company, the officers and the Company’s programs and procedures to ensure compliance with law and the success of the Company overall.

B. Board Composition

1. Board Size

The Board currently has seven members. The Board periodically reviews the appropriate size of the Board based on the Company’s circumstances and the availability of outstanding candidates.

2. Selection of Board Members

The Nominating and Corporate Governance Committee of the Board is responsible for identifying, screening and recommending candidates to the Board for Board membership. In evaluating the suitability of individual Board members, the Board considers many factors, including issues of experience, wisdom, integrity, skills such as an understanding of the Company’s business environment, finance and marketing and educational and professional background, all in the context of an assessment of the perceived needs of the Board at that time. Nominees must be willing and able to devote adequate time and effort to Board responsibilities.

The Nominating and Corporate Governance Committee also considers nominees proposed by shareholders. To recommend a prospective nominee for the Board’s consideration,

shareholders should submit the candidate’s name, appropriate biographical information and background materials and a statement as to whether the shareholder or group of shareholders making the recommendation has beneficially owned more than 5% of the Company’s common stock for at least a year as of the date such recommendation is made in writing to the following address: Nominating and Corporate Governance Committee, c/o Corporate Secretary, Sonus Networks, Inc., Attn: Secretary, 7 Technology Park Drive, Westford, MA 01886, with a copy to Sonus Networks, Inc., Attn: Chief Financial Officer, 7 Technology Park Drive, Westford, MA 01886.

The Board may fill vacancies in existing or new director positions.

3. Board Membership Criteria

The Board encourages the selection of directors who will contribute to the Company’s overall corporate goals of responsibility to its shareholders, customers and employees. The Charter of the Nominating and Corporate Governance Committee sets forth general criteria for nomination as a director. The Nominating and Corporate Governance Committee reviews from time to time the appropriate skills and characteristics required of individual Board members to contribute to the success of the Company in today’s business environment. The Company has no maximum time or age limitation for service on the Board.

4. Board Composition — Independent Directors

The Board shall be comprised of a majority of directors who, in the business judgment of the Board, qualify as “independent directors” under the listing standards of The Nasdaq Stock Market, Inc. (“NASDAQ”) and these corporate governance guidelines.

Each director’s relationships with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company) shall be reviewed annually, and only those directors (i) who, in the opinion of the Board, have no relationship that would interfere with the exercise of independent judgment in carrying out each such director’s responsibilities and (ii) who otherwise meet the requirements of the applicable listing standards, shall be considered independent for purposes of Board and committee composition and other matters where independence is a relevant consideration. In determining the independence of a director, the Board will be guided by the definitions of “independent director” in the listing standards of the NASDAQ and applicable laws and regulations.

C. Board Compensation

The Compensation Committee reviews, or may request management or outside consultants to review, appropriate compensation policies for the directors serving on the Board and its committees. This review may consider board compensation practices at other comparable companies, contributions to Board functions, service as committee chairs and other appropriate factors. Directors are eligible to receive stock option grants or restricted stock awards at the Board's discretion.

D. Board Meetings

1. Scheduling of Meetings

The Board ordinarily will schedule Board Meetings in advance at least once every quarter. In addition to the regularly scheduled meetings, special meetings may be called from time to time as determined by the needs of the business. The Board shall meet whenever a meeting is properly called in accordance with the Company's By-laws.

2. Agenda and Materials

The Chairman of the Board has primary responsibility for establishing and arranging for the distribution of the agenda for each meeting. Certain matters to be discussed at Board meetings may be extremely sensitive in which case distribution materials may not be appropriate. Information and materials that are relevant to the Board's understanding of the matters to be discussed at any meeting will be distributed in writing (where feasible) or electronically to all Board members in advance of the meeting to help facilitate the efficient use of time at meetings to deliberate and make decisions on key issues facing the Company.

3. Access to Management and Outside Advisors

The Board shall have access to the Company's management and outside advisors who are advising the Company. The members of the Board shall use their best judgment to ensure that any access they receive does not interfere with the operations of the Company.

4. Access to Employees and Information

The Board should have access to Company employees, independent auditors and all Company information to ensure that directors have the opportunity to gather all information necessary to fulfill their duties. The Board and each Committee, subject to their individual charters, shall have the right to retain independent outside financial, legal or other advisors to further their individual objectives and to enhance the performance of their duties. The Company shall provide appropriate funding, as determined by the Board or the applicable Committee, for the payment of compensation to any such advisors. The Board encourages the participation at Board meetings of employees who have the knowledge and expertise to assist the Board in fully understanding the matters being considered.

5. Executive Sessions of Independent Directors

The independent directors of the Company meet separately at every regularly scheduled Board meeting with no management directors or management present to discuss such matters as the independent directors consider appropriate.

E. Board Committees

1. Committees

The Board has three standing committees — the Audit Committee, the Compensation Committee and the Nominating and Corporate Governance Committee. The Board may establish new standing and ad hoc Committees or disband existing Committees as it deems advisable and subject to applicable laws and regulations.

2. Committee Members

The Board designates the members and Chair of each Committee by matching the Committee's function, membership requirements and needs for expertise with individual skills and experience of the Board members. The members of the Audit, Compensation and Nominating and Corporate Governance Committees consist solely of independent directors. In determining the independence of a Committee member, the Board will be guided by the definitions of "independence" in the listing standards of the NASDAQ and applicable laws and regulations.

3. Committee Functions and Responsibilities

Each Committee will perform its duties as assigned by the Board, in compliance with the Committee's charter, if any, and in compliance with any legal, regulatory, accounting or governance rules or principles applicable to the Committee's function. The following is a brief summary of the functions and responsibilities of each standing Committee:

Audit Committee — The Audit Committee reviews the financial information which will be provided to shareholders and others, the systems of internal controls which management and the Board have established, the selection and performance of the Company's independent auditors, the independence of the auditors from Company management and the Company's audit and financial reporting practices and procedures.

Compensation Committee - The Compensation Committee advises and assists management in developing the Company's overall compensation strategy to assure that it promotes stockholder interests, supports the Company's strategic and tactical objectives, and provides for appropriate rewards and incentives for the Company's management and employees. In addition, the Compensation Committee determines the compensation of the Company's Chief

Executive Officer. The Compensation Committee also makes recommendations for approval by the full Board of any compensation for members of the Board. Further, the Compensation Committee will annually evaluate the performance of the Chief Executive Officer. Such evaluation will be conducted with input from the full Board of Directors and will be provided to the Chief Executive Officer by the Chairman of the Board.

Nominating and Corporate Governance Committee — The Nominating and Corporate Governance Committee identifies and selects the persons to be nominated by the Board for election as directors at the Company’s annual stockholder meetings. The Nominating and Corporate Governance Committee also considers nominees proposed by shareholders. In addition, the Nominating and Corporate Governance Committee is responsible for developing and recommending to the Board a set of corporate governance principles for the Company, which the Nominating and Corporate Governance Committee shall review and reassess on an

annual basis. The Nominating and Corporate Governance Committee also oversees the evaluation of the Board, Committees thereof and management of the Company.

4. Committee Meetings and Agenda

Each Committee is responsible for developing, together with the relevant Company managers, the Committee’s general agenda and objectives and for setting the specific agenda for Committee meetings. The Committee members determine the frequency and length of Committee meetings consistent with the Committee’s charter, if any.

F. Responsibilities of Board Members

1. Board Responsibilities. The basic responsibility of each director is to exercise their business judgment and to act in what each director reasonably believes to be in the best interests of the Company and its stockholders. The directors must also conduct themselves in accordance with their duties of care and loyalty. The Board must ensure that the long term interests of the Company’s stockholders are being served and is responsible for the (i) oversight of the business affairs of the Company, (ii) supervision of the performance of management, (iii) determination of the Company’s mission, (iv) determination of the long-term strategy and objectives of the Company and (v) monitoring of the adherence to the Company’s standards and policies.

2. Director Orientation and Continuing Education

The Company shall provide new directors with an orientation program to familiarize each such director with the Company’s overall business, strategies, plans, management structures and issues, compliance programs, and governance policies, among others. If recommended by the Nominating and Corporate Governance Committee, directors should participate in continuing educational programs to ensure a consistent level of expertise in the performance of their duties.

3. Management Succession Planning

The Company’s Chief Executive Officer shall review with the Board succession and management development plans for senior executive officers. The Board may from time to time request that the Nominating and Corporate Governance and/or Compensation Committee undertake specific reviews concerning management succession planning.

4. Financial Reporting, Legal Compliance and Ethical Conduct

The Company’s executive management retains the primary responsibility for preparing financial statements that accurately and fairly present the Company’s financial results and condition and for maintaining systems and procedures that promote compliance with legal and regulatory requirements and the ethical conduct of the Company’s business. The Company’s Code of Ethics applies to all employees, including executive management. The Company’s management must affirm annually in writing their compliance with the Code of Ethics. The Board expects that Company management bring to its attention or to the attention of the Audit Committee any issues relating to financial reporting, legal compliance or ethical conduct.