

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

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**FORM 8-K**

**CURRENT REPORT**

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

**December 10, 2008**

Date of Report (Date of earliest event reported)

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**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))
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The information in this Current Report on Form 8-K and the exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**Item 2.05. Costs Associated with Exit or Disposal Activities.**

On December 10, 2008, Sonus Networks, Inc. (the "Company") committed to a corporate restructuring plan in connection with the Company's initiatives to return to profitability. On December 11, 2008, the Company issued a press release announcing a reduction in headcount and communicated internally a restructuring plan to realign operations to better address its strategic business focus and reduce costs. Under the restructuring plan, the Company estimates annual compensation-related cash savings of approximately \$5 million to \$6 million.

As a result of the restructuring, the Company estimates that it will incur approximately \$850,000 to \$950,000 in cash expenditures for severance and related costs, which the Company expects to record in the fourth quarter of fiscal 2008.

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

**Forward-Looking Statements**

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

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

The following exhibit relating to Item 2.05 shall be deemed to be furnished, and not filed:

99.1 Press release of Sonus Networks, Inc. dated December 11, 2008 reporting restructuring costs.

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**SIGNATURE**

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

Date: December 11, 2008

**SONUS NETWORKS, INC.**

By: /s/ Richard J. Gaynor  
Richard J. Gaynor  
Chief Financial Officer

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**Exhibit Index**

99.1 Press release of Sonus Networks, Inc. dated December 11, 2008 reporting restructuring costs.

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**FOR IMMEDIATE RELEASE**

For more information, please contact:

Media Relations  
 Lucy Millington  
 978-614-8240  
 lmillington@sonusnet.com

Investor Relations  
 Karin Cellupica  
 978-614-8615  
 kcellupica@sonusnet.com

**SONUS NETWORKS ANNOUNCES COMPANY RESTRUCTURING INITIATIVE**

**Westford, MA, December 11, 2008** - Sonus Networks, Inc. (Nasdaq: SONS), a market leader in IP communications infrastructure, today announced a company restructuring initiative to reduce its workforce by approximately 50 people, or 5% of employees worldwide, to facilitate ongoing business transformation and continued investment in high growth opportunities.

“We are right-sizing the business to align with market opportunities and improve speed and agility while managing our costs to position the Company for profitable growth,” commented Richard Nottenburg, president and CEO of Sonus Networks. “We will continue to invest in those high growth opportunities which return the greatest value to all our stakeholders and we are committed to generating solid financial returns for our shareholders, building category leadership and delivering innovative, market-leading technology to our customers.”

The Company expects to incur restructuring charges for severance and related costs of approximately \$850,000 to \$950,000 on a pre-tax basis in the fourth quarter of fiscal 2008 in connection with this action and anticipates annual compensation-related cash savings of approximately \$5 million to \$6 million as a result of these reductions.

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While Sonus is eliminating jobs in some areas of the business, it continues to hire for select positions in some geographies to support business plans. Additionally, the Company will continue to monitor and respond to the macroeconomic environment and may initiate further restructuring plans in the future.

The actions related to this restructuring initiative are expected to be completed in the fourth quarter of 2008.

**About Sonus Networks**

Sonus Networks, Inc. is a market leader in IP communications infrastructure for wireline and wireless service providers. With its comprehensive IP Multimedia Subsystem (IMS) solution, Sonus addresses the full range of carrier applications, including residential and business voice services, wireless voice and multimedia, trunking and tandem switching, carrier interconnection and enhanced services. Sonus’ voice infrastructure solutions are deployed in service provider networks worldwide. Founded in 1997, Sonus is headquartered in Westford, Massachusetts. Additional information on Sonus is available at <http://www.sonusnet.com>.

This release may contain forward-looking statements regarding future events that involve risks and uncertainties. Readers are cautioned that these forward-looking statements are only predictions and may differ materially from actual future events or results. Readers are referred to Item 1A “Risk Factors” of our Annual Report on Form 10-K for the year ended December 31, 2007 and all subsequent Quarterly Reports on Form 10-Q, which identify important risk factors that could cause actual results to differ from those contained in the forward-looking statements. Risk factors include among others: the Company’s ability to align its cost structure with market conditions, the impact of material weaknesses in our disclosure controls and procedures and our internal control over financial reporting on our ability to report our financial results timely and accurately; the unpredictability of our quarterly financial results; risks and uncertainties associated with the Company’s restatement of its historical stock option granting practices and accounting including regulatory actions; actions that may be taken by significant shareholders; risks associated with our international expansion; and the impact the current global financial market conditions may have on the telecommunications industry. Any forward-looking statements represent Sonus’ views only as of today and should not be relied upon as representing Sonus’ views as of any subsequent date. While Sonus may elect to update forward-looking statements at some point, Sonus specifically disclaims any obligation to do so, except as required by law.

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

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