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# 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

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED)
AUGUST 14, 2006

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### SONUS NETWORKS, INC.

(Exact Name of Registrant as Specified in its Charter)

DELAWARE 000-30229 04-3387074

(State or Other Jurisdiction (Commission (IRS Employer of Incorporation) File Number) Identification No.)

250 APOLLO DRIVE, CHELMSFORD, MASSACHUSETTS 01824

(Address of Principal Executive Offices) (Zip Code)

(978) 614-8100

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 3.01. NOTICE OF DELISTING OR FAILURE TO SATISFY A CONTINUED LISTING RULE OR STANDARD; TRANSFER OF LISTING.

On August 14, 2006, Sonus Networks, Inc. (the "Company") received a NASDAQ Staff Determination letter indicating that the Company is not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c)(14) due to the delayed filing of the Company's Form 10-Q for the fiscal quarter ended June 30, 2006. The Company will request a hearing with the NASDAQ Listing Qualifications Panel for continued listing on The NASDAQ Stock Market. Pending a decision by the Panel, the Company's securities will remain listed on The NASDAQ Stock Market. There can be no assurance that the Panel will grant the Company's request for continued listing. A copy of the Company's press release is attached hereto as Exhibit 99.1 and is incorporated in this Item 3.01 by reference.

### ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

- (d) Exhibits
  - 99.1 Press release of Sonus Networks, Inc. dated August 16, 2006 reporting receipt of NASDAQ Staff Determination letter.

# 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: August 16, 2006 SONUS NETWORKS, INC.

By: /s/ Charles J. Gray

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Charles J. Gray

Vice President and General Counsel

# EXHIBIT INDEX

99.1 Press release of Sonus Networks, Inc. dated August 16, 2006 reporting receipt of NASDAQ Staff Determination letter.

# SONUS NETWORKS RECEIVES EXPECTED NASDAQ NOTICE RELATED TO LATE FILING OF Q2 FY2006 FORM 10-Q

CHELMSFORD, Mass., Aug. 16 /PRNewswire-FirstCall/ -- Sonus Networks, Inc. (Nasdaq: SONS) announced that the Company received, as expected, a NASDAQ Staff Determination letter on August 14, 2006, indicating that the Company is not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c) (14). The Determination letter relates to the delay previously announced by the Company in the filing of its Form 10-Q for the fiscal quarter ended June 30, 2006.

Sonus Networks will request a continued listing hearing with the NASDAQ Listing Qualifications Panel. Pending a decision by the Panel, the Company's securities will remain listed on The NASDAQ Stock Market.

As announced on August 7, 2006, the Company is voluntarily reviewing the processes by which it has historically issued and accounted for employee stock options. The Company will not be in a position to publish its Form 10-Q for the quarter ended June 30, 2006 until the review has been completed and the Company determines if any non-cash, stock-based compensation adjustments are necessary and the impact, if any, to its financial statements. The Company is focused on completing this voluntary review as soon as possible, but has not provided an anticipated completion date at this time.

## About Sonus Networks

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

This release may contain forward-looking statements regarding future events that involve risks and uncertainties. Readers are cautioned that these forward-looking statements are only predictions and may differ materially from actual future events or results. Readers are referred to the "Risk Factors" section of Sonus' Quarterly Report on Form 10-Q, dated May 8, 2006, filed with the Securities and Exchange Commission, which identifies important risk factors that could cause actual results to differ from those contained in the forward-looking statements. Risk factors include among others: the impact of material weaknesses in our disclosure controls and procedures and our internal control over financial reporting on our ability to report our financial results timely and accurately; the unpredictability of our quarterly financial results; risks and uncertainties associated with the Company's announced review of its historical stock option grants and accounting, including any potential impact of the Company's financial statements or results, the Company's inability to timely report with the Securities and Exchange Commission, the Company's potential inability to meet NASDAQ requirements for continued listing, whether the NASDAQ Panel will grant a request for continued listing, potential investigations or litigation arising out of the review or any restatement; risks associated with our international expansion and growth; consolidation in the telecommunications industry; and potential costs resulting from pending securities litigation against the company. Any forward-looking statements represent Sonus' views only as of today and should not be relied upon as representing Sonus' views as of any subsequent date. While Sonus may elect to update forward-looking statements at some point, Sonus specifically disclaims any obligation to do so.

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

For more information, please contact:

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