
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

May 14, 2007

Date of Report (Date of earliest event reported)

SONUS NETWORKS, INC.
(Exact Name of Registrant as Specified in its Charter)

DELAWARE 000-30229 04-3387074

(State or Other Jurisdiction (Commission File Number) (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 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.

On May 14, 2007, 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 quarter ended March 31, 2007. The Determination letter relates to an additional deficiency under NASDAQ's rules resulting from the delayed filing of the Company's Form 10-Q for the quarter ended March 31, 2007.

The Company had received NASDAQ Staff Determination letters on August 14, 2006, November 10, 2006 and March 2, 2007, indicating that the Company was not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c) (14) due to the delay in the filing of its Forms 10-Q for the fiscal quarters ended June 30, 2006 and September 30, 2006 and its Form 10-K for the fiscal year ended December 31, 2006.

As previously announced, the Nasdaq Listing and Hearing Review Council has granted the Company an exception to demonstrate compliance with the Nasdaq Global Select Market's continued listing requirements until June 26, 2007. The

Company, accordingly, has until June 26, 2007 to file its restated and delayed financial reports.

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 May 17, 2007 reporting receipt of NASDAQ notice.

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: May 17, 2007 SONUS NETWORKS, INC.

By: /s/ Ellen B. Richstone
Ellen B. Richstone
Chief Financial Officer

Exhibit Index

99.1 Press release of Sonus Networks, Inc. dated May 17, 2007 reporting receipt of NASDAQ notice.

Sonus Networks Receives Expected Q1 2007 Nasdaq Staff Letter Noting Delayed Form 10-Q Filing

WESTFORD, Mass., May 17 /PRNewswire-FirstCall/ -- Sonus Networks, Inc. (Nasdaq: SONS), a leading supplier of service provider Voice over IP (VoIP) infrastructure solutions, today announced that it received, as expected, a NASDAQ Staff Determination letter on May 14, 2007, 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 an additional deficiency under NASDAQ's rules resulting from the delayed filing of the Company's Form 10-Q for the quarter ended March 31, 2007.

The Company had received NASDAQ Staff Determination letters on August 14, 2006, November 10, 2006 and March 2, 2007, indicating that the Company was not in compliance with the NASDAQ continued listing requirements set forth in Marketplace Rule 4310(c)(14) due to the delay in the filing of its Forms 10-Q for the fiscal quarters ended June 30, 2006 and September 30, 2006 and its Form 10-K for the fiscal year ended December 31, 2006.

As previously announced, the NASDAQ Listing and Hearing Review Council has granted Sonus Networks an exception to demonstrate compliance with the NASDAQ Global Select Market's continued listing requirements until June 26, 2007. The Company, accordingly, has until June 26, 2007 to file its restated and delayed financial reports.

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 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 Sonus' Quarterly Report on Form 10-Q dated May 8, 2006, filed with the SEC, 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 the impact on the Company's financial statements or results, any tax liabilities or penalties, the Company's inability to timely report with the Securities and Exchange Commission, whether the Company will file its required SEC reports by June 26, 2007 and remain listed on the NASDAQ Global Select Market, regulatory actions 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, Inc. All other company and product names may be trademarks of the respective companies with which they are associated.

For more information, please contact:

Investor Relations: Jocelyn Philbrook 978-614-8672 jphilbrook@sonusnet.com Media Relations: Sarah McAuley 978-614-8745

smcauley@sonusnet.com

SOURCE Sonus Networks, Inc.

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/CONTACT: Investor Relations, Jocelyn Philbrook, +1-978-614-8672, jphilbrook@sonusnet.com; or Media Relations, Sarah McAuley, +1-978-614-8745,

smcauley@sonusnet.com, both of onus Networks, Inc./
 /Web site: http://www.sonusnet.com /