

SONUS NETWORKS, INC.
Reconciliation of GAAP to Non-GAAP 2011 Guidance
(In millions, except percentages and footnote)
(unaudited)

The following tables include non-GAAP measures provided as guidance for the fiscal year 2011 derived from our GAAP (generally accepted accounting principles in the United States) 2011 expected results. This non-GAAP guidance for gross margin and operating expenses is not presented in accordance with, nor is it intended to be a substitute for, GAAP. In addition, our presentations of these measures may not be comparable to similarly titled measures used by other companies. The non-GAAP measures provided as guidance should not be considered alternatives for, or in isolation from, the financial information prepared and presented in accordance with GAAP.

	Range	
	Low	to High
Revenue	<u>\$ 265</u>	<u>\$ 285</u>
Reconciliation of GAAP to Non-GAAP Fiscal Year 2011 Guidance - Gross Margin		
GAAP expected results	58%	62%
Stock-based compensation	<u>1%</u>	<u>1%</u>
Non-GAAP guidance	<u>59%</u>	<u>63%</u>
Reconciliation of GAAP to Non-GAAP Fiscal Year 2011 Guidance - Operating Expenses		
GAAP expected results	\$ 151	\$ 155
Stock-based compensation	(8)	(8)
Amortization of intangible assets (A)	-	-
Non-GAAP guidance	<u>\$ 143</u>	<u>\$ 147</u>

(A) The impact of expense for amortization of intangible assets on non-GAAP operating expenses is expected to approximate \$100,000 per quarter.