Via EDGAR Submission

Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, DC 20549 Attention: Katherine Wray Ji Shin

Re: Sonus Networks, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed March 24, 2016 File No. 001-34115

Ladies and Gentlemen:

Sonus Networks, Inc. (the "Company") hereby acknowledges the following:

- \cdot the Company is responsible for the adequacy and accuracy of the disclosure in the above-referenced filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Securities and Exchange Commission (the "Commission") from taking any action with respect to the above-referenced filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ Mark T. Greenquist

Mark T. Greenquist Chief Financial Officer

cc: Raymond P. Dolan Jeffrey M. Snider Jonathan Wolfman