



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

Mail Stop 4561

May 6, 2010

Richard N. Nottenburg  
Chief Executive Officer  
Sonus Networks, Inc.  
7 Technology Park Drive  
Westford, MA 01886

**Re: Sonus Networks, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 27, 2010  
File No. 001-34115**

Dear Mr. Nottenberg:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel