

CORPORATE GOVERNANCE GUIDELINES

The Board of Directors (the “Board”) of Sonus Networks, Inc. (“Sonus” or the “Company”) is responsible for overseeing the Company’s management and its financial results. The Board has established the following guidelines to assist in the fulfillment of its responsibilities. The governance practices which are memorialized in these guidelines are intended to insure that the Board has the necessary authority and processes to review and evaluate the Company’s business operations as needed and to make independent decisions consistent with the interests of Sonus’ shareholders.

A. Board Composition

1. Board Size

The Board currently has seven members. The Board periodically reviews the appropriate size of the Board based on the Company’s circumstances and the availability of outstanding candidates.

2. Selection of Board Members

Sonus’ Board is divided into three classes of directors serving staggered three-year terms. Directors for each class are elected at the annual meeting of shareholders held in the year in which the term for their class expires. The Nominating Committee of the Board selects and recommends candidates for election by shareholders at each annual shareholders meeting. The Nominating Committee also considers nominees proposed by shareholders. To recommend a prospective nominee for the Board’s consideration, shareholders should submit the candidate’s name and qualifications to Sonus’ Secretary in writing to the following address: Sonus Networks, Inc., Attn: Secretary, 250 Apollo Drive, Chelmsford, MA 01824, with a copy to Sonus Networks, Inc., Attn: General Counsel, 250 Apollo Drive, Chelmsford, MA 01824.

The Board may fill vacancies in existing or new director positions. Such directors elected by the Board shall be subject to re-election at the next annual shareholders meeting.

3. Board Membership Criteria

The Board encourages the selection of directors who will contribute to the Company’s overall corporate goals of responsibility to its shareholders, customers and employees. The Charter of the Nominating Committee sets forth general criteria for nomination as a director. The Nominating Committee reviews from time to time the appropriate skills and characteristics required of individual Board members to contribute to the success of the Company in today’s business environment.

4. Board Composition – Independent Directors

It is a policy of the Board that a majority of the directors will not be current employees of the Company and will otherwise meet applicable standards of independence. In determining the independence of a director, the Board will be guided by the definitions of “independent director” in the listing standards of the NASDAQ Stock Market and applicable laws and regulations.

B. Board Compensation

The Board reviews, or may request management or outside consultants to review, appropriate compensation policies for the directors serving on the Board and its committees. This review may consider board compensation practices at other comparable companies, contributions to Board functions, service as committee chairs and other appropriate factors. Directors are eligible to receive stock option grants or restricted stock awards at the Board’s discretion.

C. Board Meetings

1. Scheduling of Meetings

The Board ordinarily will schedule Board Meetings in advance at least once every quarter.

2. Agenda and Materials

Sonus management has primary responsibility for preparing the agenda for each meeting and arranging for the agenda to be distributed in advance of the meeting to the directors along with appropriate written information and background materials so that the Board meetings will be conducted efficiently with sufficient time allowed for questions. Certain matters to be discussed at Board meetings may be extremely sensitive in which case distribution materials may not be appropriate.

3. Access to Employees and Information

The Board should have access to Company employees, independent auditors and all Company information to ensure that directors have the opportunity to gather all information necessary to fulfill their duties. The Board encourages the participation at Board meetings of employees who have the knowledge and expertise to assist the Board in fully understanding the matters being considered.

4. Executive Sessions of Independent Directors

The independent directors of the Company meet separately as required with no management directors or management present to discuss such matters as the independent directors consider appropriate.

D. Board Committees

1. Committees

The Board has three committees – the Audit Committee, the Compensation Committee and the Nominating Committee. The Board may establish new committees or disband existing committees as it deems advisable and subject to applicable laws and regulations.

2. Committee Members

The Board designates the members and Chair of each committee by matching the committee's function, membership requirements and needs for expertise with individual skills and experience of the Board members. The members of the Audit, Compensation and Nominating Committees consist solely of independent directors. In determining the independence of a committee member, the Board will be guided by the definitions of "independence" in the listing standards of the NASDAQ Stock Market and applicable laws and regulations.

3. Committee Functions and Responsibilities

Each committee will perform its duties as assigned by the Board, in compliance with the committee's charter, if any, and in compliance with any legal, regulatory, accounting or governance rules or principles applicable to the committee's function. The following is a brief summary of the functions and responsibilities of each committee:

Audit Committee – The Audit Committee reviews the financial information which will be provided to shareholders and others, the systems of internal controls which management and the Board have established, the selection and performance of the Company's independent auditors, the independence of the auditors from Company management and Sonus' audit and financial reporting practices and procedures.

Compensation Committee - The Compensation Committee advises and assists management in developing the Company's overall compensation strategy to assure that it promotes stockholder interests, supports Sonus' strategic and tactical objectives, and provides for appropriate rewards and incentives for Sonus' management and employees. In addition, the Compensation Committee determines the compensation of Sonus' Chief Executive Officer. The Compensation Committee also makes recommendations for approval by the full Board of any compensation for members of the Board.

Nominating Committee – The Nominating Committee identifies and selects the persons to be nominated by the Board for election as directors at the Company's annual stockholder meetings. In addition, the Nominating Committee also considers nominees proposed by shareholders.

4. Committee Meetings and Agenda

Each committee is responsible for developing, together with the relevant Company managers, the committee's general agenda and objectives and for setting the specific agenda for committee meetings. The committee members determine the frequency and length of committee meetings consistent with the committee's charter, if any.

E. Management Responsibilities

1. Management Succession Planning

Sonus' CEO shall review with the Board succession and management development plans for senior executive officers. The Board may from time to time request that the Compensation Committee undertake specific reviews concerning management succession planning.

2. Financial Reporting, Legal Compliance and Ethical Conduct

The Company's executive management retains the primary responsibility for preparing financial statements that accurately and fairly present the Company's financial results and condition and for maintaining systems and procedures that promote compliance with legal and regulatory requirements and the ethical conduct of the Company's business. The Company's Code of Ethics applies to all employees, including executive management. The Company's management must affirm annually in writing their compliance with the Code of Ethics. The Board expects that Company management bring to its attention or to the attention of the Audit Committee any issues relating to financial reporting, legal compliance or ethical conduct.