

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, for the period from Q2 through Q4 of fiscal 2011 and for Q2 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	\$ 265	\$ 285
Reconciliation of GAAP to Non-GAAP Fiscal Year 2011 Guidance - Gross Margin		
GAAP expected results	58%	62%
Stock-based compensation	1%	1%
Non-GAAP guidance	<u>59%</u>	<u>63%</u>
Reconciliation of GAAP to Non-GAAP Q2 through Q4 2011 Guidance - Gross Margin		
GAAP expected results	62%	67%
Stock-based compensation	1%	1%
Non-GAAP guidance	<u>63%</u>	<u>68%</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>
Reconciliation of GAAP to Non-GAAP Q2 2011 Guidance - Operating Expenses		
GAAP expected results	\$ 37	\$ 39
Stock-based compensation	(2)	(2)
Amortization of intangible assets (A)	-	-
Non-GAAP guidance	<u>\$ 35</u>	<u>\$ 37</u>

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