

Sonus Networks, Inc.
Audit Committee Charter

Purpose

The primary purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors of the Corporation (the “Board”) in overseeing the Corporation’s accounting and financial reporting processes and the audits of the Corporation’s financial statements. The Committee shall fulfill its responsibilities by reviewing:

- the financial reports and other financial information provided by the Corporation to its stockholders, to any governmental body or to the public;
- the Corporation’s systems of internal control over financial reporting and disclosure controls and procedures;
- the Corporation’s auditing, accounting and financial reporting processes generally;
- the independence, qualifications and performance of the Corporation’s independent auditor; and
- any legal compliance and ethics programs established by management and/or the Board.

The Committee will maintain free and open communication among the Committee, the independent auditor and management of the Corporation.

Composition

The Committee shall be appointed by the Board and may be removed or replaced, from time to time, by the Board. The Committee shall comprise three or more directors, each of whom shall be “independent” as defined by the applicable rules of The Nasdaq Stock Market, Inc. (“NASDAQ”) and shall meet the other membership requirements of the NASDAQ rules. Each Committee member also shall be free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee. The Chair of the Committee shall be appointed by the Board. The Board shall determine the compensation of Committee members. No member of the Committee may receive any compensation from the Corporation other than director’s fees.

All members of the Committee shall be able to read and understand fundamental financial statements, including the Corporation’s balance sheet, income statement, and cash flow statement. At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. At least one member of the Committee shall be an “audit committee financial expert” as defined by applicable rules and regulations of the Securities and Exchange Commission (the “Commission”).

Procedures and Administration

Meetings

The Committee shall meet at least quarterly. The Committee shall meet periodically as it deems necessary with management and the independent auditor, or in separate executive sessions, to discuss any matters that the Committee or either of these groups believes should be discussed privately. The Committee may meet by telephone or act by unanimous written consent in lieu of a meeting. The Committee may delegate specific functions to one or more subcommittees (including a subcommittee consisting of a single member), as it deems appropriate from time to time under the circumstances. Any decision of a subcommittee to pre-approve audit, review, attest or non-audit services shall be presented to the full Committee at its next scheduled meeting. The Committee shall keep such records of its meetings as it shall deem appropriate and shall report regularly to the Board.

Investigations

In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Corporation and the power to retain outside counsel or other experts for this purpose. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Corporation to meet with the Committee or any advisors engaged by the Committee. The Committee shall have the authority to engage and determine funding for such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Corporation. The Committee is empowered, without further action by the Board, to cause the Corporation to pay the compensation of such advisors as established by the Committee and to pay such administrative expenses as are necessary or appropriate for the Committee to fulfill its duties.

Responsibilities and Duties

To fulfill its purpose, the Committee shall:

Review Charter and Financial Statements

1. Review and reassess this Charter periodically, at least annually, and recommend any proposed changes to the Board for its approval.
2. Review the organization's annual financial statements and any report of other financial information submitted to the stockholders, the Commission or the public,

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including any certification, report, opinion or review rendered by the independent auditor. The Committee is not responsible for preparing the Corporation's financial statements or auditing those financial statements.

Independent Auditor

3. Appoint the independent auditor. The Committee shall have the sole authority to appoint, compensate, retain, terminate, evaluate and oversee the work of the independent auditor, including resolution of disagreements between management and the independent auditor regarding financial reporting. The Committee may, in its discretion, seek stockholder ratification of the independent auditor it appoints. The Committee shall have the sole authority to approve all audit engagement fees and terms. On an annual basis, the Committee shall review and actively discuss with the independent auditor its written statement concerning all relationships the auditor has with the Corporation to determine whether such relationships might impact the objectivity and independence of the auditor. The Committee should report to the Board whether the provision of permitted non-audit services by the auditor is compatible with maintaining the independent auditor's independence from management.

4. Set the compensation of the independent auditor and cause the Corporation to pay the compensation of the independent auditor established by the Committee.

5. Pre-approve all audit services and, as required by applicable rules, permitted non-audit services to be provided by the independent auditor. To the extent required by applicable rules, the Committee shall cause the Corporation to disclose in its periodic Commission reports the approval by the Committee of any permitted non-audit services to be performed by the independent auditor.

6. Confirm the regular rotation of the lead audit partner and reviewing partner as required by Section 203 of the Sarbanes-Oxley Act of 2002 and the rules and regulations promulgated thereunder.

7. Recommend to the Board policies of the Company for hiring employees or former employees of the independent auditor.

8. Review the performance of the independent auditor and either retain or terminate the independent auditor when circumstances warrant. The independent auditor shall report directly to the Committee.

9. Periodically consult with the independent auditor out of the presence of management about internal controls and the completeness and accuracy of the Corporation's financial statements.

10. Review periodically as appropriate the reports required to be made by the independent auditor regarding:

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- (a) Critical accounting policies and practices.
- (b) Alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.
- (c) Other material written communications between the independent auditor and management.

11. Meet with the independent auditor prior to the audit to discuss the planning and scope of the audit for each fiscal year.

Controls and Procedures

12. Oversee the Corporation's internal control over financial reporting, disclosure controls and procedures and code of conduct. The Committee shall review the reports of the CEO and CFO required by Section 302 of the Sarbanes-Oxley Act of 2002 (and the applicable rules thereunder) and Rule 13a-14 of the Securities Exchange Act of 1934.

13. Consider and review with the independent auditor and management:

- (a) The adequacy of the company's internal controls including computerized information system controls and security.
- (b) Any related significant findings and recommendations of the independent auditor together with management's responses thereto.
- (c) The reports on internal control over financial reporting contemplated by Sections 103 and 404 of the Sarbanes-Oxley Act of 2002 and rules and regulations promulgated thereunder.

14. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters; and (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

15. Review and approve all related party transactions on an ongoing basis.

Financial Reporting Process

16. In consultation with the independent auditor, review the adequacy of the Corporation's financial disclosure and reporting processes, including any significant risks

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and uncertainties with respect to the quality, accuracy and completeness of the Corporation's financial disclosure and reporting processes.

17. Consider the independent auditor's judgments about the quality and appropriateness of the Corporation's accounting principles as applied in its financial reporting.

18. Consider and approve, if appropriate, major changes to the Corporation's auditing and accounting principles and practices as suggested by the independent auditor or management.

Systems and Conflicts

19. Establish systems for management and the independent auditor to report to the Committee any significant judgments made in management's preparation of the financial statements and the appropriateness of such judgments.

20. Following the completion of the annual audit, review separately with each of management and the independent auditor any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.

21. Review and discuss with the independent auditor any significant disagreement between management and the independent auditor with regard to the preparation of the financial statements.

22. Review with the independent auditor and management the extent to which changes or improvements in financial or accounting practices, as approved by the Committee, have been implemented.

Review of Financial Statements and Information

23. Review and discuss with the Corporation's management and independent auditor the Corporation's audited financial statements, including the matters required to be discussed by Statement on Auditing Standards No. 61, and recommend to the Board where appropriate that the Corporation's audited financial statements be included in the Corporation's Annual Report on Form 10-K.

24. Prepare for inclusion where necessary in a proxy or information statement of the Corporation relating to an annual meeting of security holders at which directors are to be elected (or special meeting or written consents in lieu of such meeting), the report described in Item 306 of Regulation S-K.

25. Review and discuss with the Corporation's management and independent auditor interim financial information prior to disclosure.

26. Review and discuss with the Corporation's management and independent auditor interim financial information to be included in the Corporation's Quarterly Reports on Form 10-Q and the matters required to be discussed by Statement on Auditing Standards No. 61.

Qualified Legal Compliance Committee

27. The Committee shall serve as the Corporation's Qualified Legal Compliance Committee to receive, review, investigate and respond to reports from attorneys (both in-house and law firm counsel) reporting evidence of a material violation in accordance with the rules and regulations promulgated under Section 307 of the Sarbanes-Oxley Act of 2002 and adopted as Part 205 of the Securities and Exchange Commission's rules and regulations (the "Rules").

28. The Committee shall inform the Corporation's chief legal officer and chief executive officer of any report of "evidence of a material violation" as defined by the Rules. The Committee shall determine whether an investigation is necessary regarding any report of evidence of a material violation by the Corporation, its officers, directors, employees or agents and, if it determines an investigation is necessary or appropriate, to:

- (a) Notify the Board;
- (b) Initiate an investigation, which may be conducted either by the chief legal officer or by outside counsel;
- (c) Retain independent expert advisors as the Committee deems necessary;
- (d) Recommend, by majority vote, that the Corporation implement an appropriate response to evidence of a material violation; and
- (e) Inform the chief legal officer and the chief executive officer and the Board of the results of any such investigation under this section and the appropriate remedial measures to be adopted.

Miscellaneous

29. Review such other reports, adopt such other policies and implement such other procedures as shall be necessary to comply with the rules and regulations that may, from time to time, be established by NASDAQ or the Commission.

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[This amended and restated charter has been adopted by resolution of the Board of Directors on December 4, 2003.]