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Item 7. - Exhibits

(c) Exhibits.

Exhibit Number	Description
99.1	Press Release, dated December 24, 2003.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SORRENTO NETWORKS CORPORATION.

December 24, 2003

/s/ Joe R. Armstrong

Joe R. Armstrong,
Chief Financial Officer

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