



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

November 16, 2015

David Schaeffer
Chief Executive Officer
Cogent Communications Holdings, Inc.
2450 N Street NW
Washington, DC 20037

**Re: Cogent Communications Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed February 27, 2015
File No. 000-51829**

Dear Mr. Schaeffer:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Risk Factors

Substantially all of our network infrastructure equipment is manufactured..., page 12

1. We note that you purchase the majority of the routers and transmission equipment used in your network from Cisco Systems, Inc. Please tell us whether you have any material agreements with Cisco Systems, Inc., such as a master purchase agreement. If so, tell us what consideration you have given to filing such agreements as exhibits. See Item 601(b)(10)(ii) of Regulation S-K.

Part III

Executive Compensation (Incorporated by Reference to the Definitive Proxy Statement on Schedule 14A filed March 19, 2015).

Executive Compensation

Summary Compensation Table, page 22

2. We note that the summary compensation table discloses dollar amounts in thousands. In future filings, please ensure that all compensation values reported in the summary compensation table are rounded to the nearest dollar. See Instruction 2 to Item 402(c) of Regulation S-K.
3. We note that Mr. Schaeffer's compensation received in the form of stock in fiscal year 2014 materially increased as compared to fiscal year 2012. We also note your general discussion on page 16 of operational and performance metrics that your compensation committee evaluates when setting compensation. In future filings, please ensure you discuss the factors considered in decisions to materially increase or decrease compensation for each named executive officer. See Item 402(b)(2)(ix) of Regulation S-K.
4. It appears you have disclosed Mr. Ortega's compensation received as commissions under both the bonus and non-equity incentive plan compensation columns of the summary compensation table. Please advise. For guidance, consider Question 119.02 of our Regulation S-K Compliance and Disclosure Interpretations.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 3456 with any questions. If you thereafter require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino
Staff Attorney

cc: Brian D. Miller, Esq.
Latham & Watkins LLP