



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2018

David Schaeffer  
Chairman and 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, 2017**  
**Filed February 23, 2018**  
**File No. 000-51829**

Dear Mr. Schaeffer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Telecommunications