



DIVISION OF
CORPORATION FINANCE

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

June 14, 2011

Via E-mail

Albert R. Subbloie, Jr.
Tangoe, Inc.
President and Chief Executive Officer
35 Executive Boulevard
Orange, Connecticut 06477

**Re: Tangoe, Inc.
Amendment No. 5 to Registration Statement on Form S-1
Filed June 1, 2011
File No. 333-166123**

Dear Mr. Subbloie:

We have reviewed your amended Form S-1 and have the following comments. Where indicated, we think you should revise your document in response to these comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated May 27, 2011.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Critical Accounting Policies

Stock-based compensation, page 50

1. As previously requested, please revise your disclosures to focus your discussion on the factors contributing to the significant changes in the fair value of the company's common stock for the twelve-month period preceding the most recent balance sheet date. In this regard, please remove your discussion of the valuations between October 31 2008 and December 22, 2009 or tell us why you believe this information is necessary.

Results of Operations, page 69

2. We note your new disclosures here and your revised disclosures on page 72 include the number of new customers during the respective periods. Please revise to include the total number of customers at the end of March 31, 2011 and December 31, 2010, respectively, to provide context to the increase. Further please tell us your consideration to include the dollar amount of the increase attributable to new customers compared to existing customers to provide additional information as to the fluctuation in revenue, consistent with management's focus on selling additional offerings to existing customers as well as adding a significant number of new customers, as disclosed on page 42.

Notes to Consolidated Financial Statements

Note 10. Income Taxes, page F-24

3. Please provide a breakdown of the “amounts not deductible for tax purposes” for fiscal 2010 as noted in your rate reconciliation table. To the extent that one or two items comprise a significant component of this line item, then revise to separately disclose such amounts in the rate reconciliation table and/or clearly explain the components of this line item in your footnote disclosures.

Note 13. Stockholders’ Deficit

Preferred Stock and Common Stock Warrants, page F-37

4. We note your response to prior comment 9 and your revised disclosures herein. Please describe further the terms of the annual recurring revenue thresholds that must be met in order for the Dell warrants to become exercisable. Tell us how you considered the guidance in ASC 505-50-30-25 in accounting for such warrants. Also, tell us how you determined it was unlikely any of the shares of common stock would be earned and describe further what you mean by “unlikely.” Please cite the specific accounting guidance you considered in accounting for such warrants.

You may contact Melissa Marie Kindelan, Staff Accountant, at (202) 551-3564 or Kathleen A. Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Ryan Houseal, Attorney-Advisor at (202) 551-3105 or, in his absence, Mark Shuman, Legal Branch Chief at (202) 551-3462 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief

cc: Via E-mail
John A. Burgess, Esq.
Wilmer Cutler Pickering Hale and Dorr LLP