



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

Mail Stop 3720

June 13, 2008

John S. Rego  
Executive Vice President, Chief Financial Officer  
and Treasurer  
Vonage Holdings Corp.  
23 Main Street  
Holmdel, NJ 07733

**Re: Vonage Holdings Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**File No. 1-32887**

Dear Mr. Rego:

We have reviewed your response letter dated May 20, 2008 and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. Please understand that after our review of all of your responses, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 9A. Controls and Procedures, page 64

1. We note your response to comment 3 in our letter dated May 7, 2008, but your response is not clear as to when you conducted your review of your year-end control procedures. If it was after December 31<sup>st</sup>, then your material weakness could not have been remediated as of December 31<sup>st</sup>. If it was prior to December 31<sup>st</sup>, then it is unclear why your restatement Form 8-K was not filed until February 13<sup>th</sup>. Please advise.

Item 11. Executive Compensation, page 66  
Compensation Discussion and Analysis  
Determination of Competitive Compensation, Proxy Statement page 18

2. We have considered your response to comment 4 in our letter dated May 7, 2008 and are unable to agree. The disclosure indicates that you extracted a “market sample” of companies from the three surveys considered. You then targeted salaries at certain percentiles of the market sample. In order for investors to understand your benchmarking against this market sample, the identity of the companies comprising the market sample should be disclosed. Please revise to identify such companies.

Summary Compensation Table, Proxy Statement page 27

3. We have considered your response to comment 6 in our letter dated May 7, 2008. Please amend your 2007 Form 10-K so that the summary compensation table is the same as that was included in the proxy statement that was distributed to shareholders.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your letter over EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Jorge A. Rivera, Attorney-Advisor, at (202) 551-3786, or me at (202) 551-3810 with any questions.

Sincerely,

Larry Spigel  
Assistant Director

c: Richard L. Cohen, Esq.  
Duane Morris LLP  
Via Facsimile: (215) 979-1020