



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 28, 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:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

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