



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 16, 2008

Marc P. Lefar, Chief Executive Officer
Vonage Holdings Corp.
23 Main Street
Holmdel, NJ 07733

**Re: Vonage Holdings Corp.
Preliminary Proxy Statement on Schedule 14A
Filed October 7, 2008
File No. 001-32887**

Dear Mr. Lefar:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,

/s/ Celeste M. Murphy
Legal Branch Chief

cc: Damien Grierson
Shearman & Sterling LLP
Via facsimile: (646) 848-4468