



DIVISION OF  
CORPORATION FINANCE

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

July 5, 2010

Via U.S. Mail and Facsimile to 732-365-1457

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

**RE: Vonage Holdings Corp.  
Form 10-K for the fiscal year ended December 31, 2009  
Filed February 26, 2010  
File No. 001-32887**

Dear Mr. Lefar:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert F. Bartelmes for  
Larry Spigel  
Assistant Director