

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

May 11, 2018

David T. Pearson Chief Financial Officer and Treasurer Vonage Holdings Corp. 23 Main Street Holmdel, NJ 07733

Re: Vonage Holdings Corp.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 27, 2018
File No. 001-32887

Dear Mr. Pearson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance Office of Telecommunications