

Mail Stop 4561

September 17, 2009

Douglas G. Bergeron
Chief Executive Officer
Verifone Holdings, Inc.
2099 Gateway Place, Suite 600
San Jose, CA 95110

**Re: Verifone Holdings, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2008
File No. 001-32465**

Dear Mr. Bergeron:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief