NAGEL DAVID C
Form 4
January 04, 2011

FORM 4

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

OMB APPROVAL

OMB Number:	3235-0287
Expires:	January 31, 2005
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
NAGEL DAVID C

(Last) (First) (Middle)

C/O VONAGE HOLDINGS CORP., 23 MAIN STREET

(Street)

HOLMDEL, NJ 07733

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
VONAGE HOLDINGS CORP [VG]

3. Date of Earliest Transaction (Month/Day/Year)
01/01/2011

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

__X__ Director _____ 10% Owner
_____ Officer (give title below) _____ Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	01/01/2011		A		4,464	A	$ 0	4,464	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(*e.g.*, puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8 D S (I
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Director Stock Option (Right to Buy)	$ 2.24	01/01/2011		A		10,000		(1)	01/01/2021	Common Stock	10,000	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
NAGEL DAVID C C/O VONAGE HOLDINGS CORP. 23 MAIN STREET HOLMDEL, NJ 07733	X			

Signatures

/s/ David C. Nagel	01/04/2011
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The options are 100% vested as of January 1, 2011.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. fore:always'>

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Results of Operations

Three months ended June 30, 2014 compared to three months ended June 30, 2013

The following table sets forth, for the periods indicated, our results of operations expressed as dollar amounts and as percentages of total revenue:

	Three Months Ended June 30,			
	2014		2013	
	Amount	% of Revenues	Amount	% of Revenues
Revenue	$ 26,514	100.0%	$ 20,429	100.0%
Cost of revenue	7,733	29.2%	5,306	26.0%
Gross profit	18,781	70.8%	15,123	74.0%
Operating expenses:				
Research and development expenses	4,569	17.2%	3,049	14.9%
Selling, general and administrative expenses	17,065	64.4%	13,713	67.1%
Total operating expenses	21,634	81.6%	16,762	82.1%
Loss from operations	(2,853)	(10.8%)	(1,639)	(8.0%)
Other income (expense):				
Interest expense	(29)	(0.1%)	(132)	(0.6%)
Interest income	23	0.1%	2	0.0%
Other	172	0.6%	(17)	(0.1%)
Total other income (expense)	166	0.6%	(147)	(0.7%)
Loss before income tax expense	(2,687)	(10.2%)	(1,786)	(8.7%)
Income tax expense	5	0.0%	5	0.0%
Net loss	$ (2,692)	(10.2%)	$ (1,791)	(8.7%)

Revenue. Total revenue increased 29.8% (28.9% on a constant currency basis) from $20,429 for the three months ended June 30, 2013 to $26,514 for the three months ended June 30, 2014. Revenue from sales to customers in the United States increased $4,449, or 28.8%, and revenue from sales to international customers increased $1,636, or 32.9% (29.1% on a constant currency basis). The increase in sales to customers in the United States was primarily due to increased sales of ablation-related open-heart products of $1,702 and increased sales of the AtriClip system of $1,162. The increase in international revenue was primarily due to an increase in sales in Europe and Asia. Revenue from both the United States and Europe was positively impacted by the addition of products from the Estech acquisition.

Cost of revenue and gross margin. Cost of revenue increased $2,427, from $5,306 for the three months ended June 30, 2013 to $7,733 for the three months ended June 30, 2014. The increase was partially due to approximately $184 in expenses related to the transition of the Estech business. As a percentage of revenue, cost of revenue increased from 26.0% for the three months ended June 30, 2013 to 29.2% for the three months ended June 30, 2014. Gross margin for the three months ended June 30, 2014 and 2013 was 70.8% and 74.0%, respectively. The decrease in gross margin was primarily due to an increased mix of international sales, which carry lower gross margins, an increase in costs related to the recently-acquired Estech products and increased capital equipment placement.

Research and development expenses. Research and development expenses increased $1,520, from $3,049 for the three months ended June 30, 2013 to $4,569 for the three months ended June 30, 2014. Approximately $165 of the increase was due to expenses related to the transition of the Estech business. The remaining increase in expense was primarily due to a $1,096 increase in product development, regulatory, clinical and quality personnel expense and a $534 increase in clinical trial spending, offset by a $574 decrease in clinical affairs consulting.

Selling, general and administrative expenses. Selling, general and administrative expenses increased $3,352, or 24.4%, from $13,713 for the three months ended June 30, 2013 to $17,065 for the three months ended June 30, 2014. Approximately $593 of the increase was due to transaction, transition and severance expense related to the acquisition of Estech. Approximately $2,662 of selling, general and administrative income was recognized due to the fair value adjustment of the Estech contingent consideration. The remaining increase was primarily due to an increase in sales, marketing and training expenditures.

Net interest expense. Net interest expense for the three months ended June 30, 2014 and 2013 was $6 and $130, respectively. Net interest expense primarily represents amortization of debt issuance costs.

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Other income and expense. Other income and expense consists primarily of foreign currency transaction gains and losses, grant income and non-employee option gains and losses related to the fair market value change for fully vested options outstanding for consultants, which are accounted for as free-standing derivatives. Net other income (expense) for the three months ended June 30, 2014 and 2013 totaled $172 and ($17), respectively.

Six months ended June 30, 2014 compared to six months ended June 30, 2013

The following table sets forth, for the periods indicated, our results of operations expressed as dollar amounts and as percentages of total revenue:

	Six Months Ended June 30,			
	2014		2013	
	Amount	% of Revenues	Amount	% of Revenues
Revenue	$ 51,361	100.0%	$ 39,859	100.0%
Cost of revenue	14,923	29.1%	10,650	26.7%
Gross profit	36,438	70.9%	29,209	73.3%
Operating expenses:				
Research and development expenses	8,570	16.7%	6,555	16.4%
Selling, general and administrative expenses	38,646	75.2%	26,093	65.5%
Total operating expenses	47,216	91.9%	32,648	81.9%
Loss from operations	(10,778)	(21.0%)	(3,439)	(8.6%)
Other income (expense):				
Interest expense	(266)	(0.5%)	(305)	(0.8%)
Interest income	37	0.1%	6	0.0%
Other	638	1.2%	14	0.0%
Total other income (expense)	409	0.8%	(285)	(0.8%)
Loss before income tax expense	(10,369)	(20.2%)	(3,724)	(9.4%)
Income tax expense	32	0.1%	10	0.0%
Net loss	$ (10,401)	(20.3%)	$ (3,734)	(9.4%)

Revenue. Total revenue increased 28.9% (28.0% on a constant currency basis) from $39,859 for the six months ended June 30, 2013 to $51,361 for the six months ended June 30, 2014. Revenue from sales to customers in the United States increased $7,953, or 26.4%, and revenue from sales to international customers increased $3,549, or 36.3% (32.7% on a constant currency basis). The increase in sales to customers in the United States was primarily due to increased sales of ablation-related open-heart products of $2,958 and increased sales of the AtriClip system of $2,396. The increase in international revenue was primarily due to an increase in sales in Europe and Asia. Revenue from both the United States and Europe was positively impacted by the addition of products from the Estech acquisition.

Cost of revenue and gross margin. Cost of revenue increased $4,273, from $10,650 for the six months ended June 30, 2013 to $14,923 for the six months ended June 30, 2014. The increase was partially due to approximately $375 in expenses related to the transition of the Estech business. As a percentage of revenue, cost of revenue increased from 26.7% for the six months ended June 30, 2013 to 29.1% for the six months ended June 30, 2014. Gross margin for the six months ended June 30, 2014 and 2013 was 70.9% and 73.3%, respectively. The decrease in gross margin was primarily due to an increased mix of international sales, which carry lower gross margins, an increase in costs related to the recently-acquired Estech products and increased capital equipment placement.

Research and development expenses. Research and development expenses increased $2,015, from $6,555 for the six months ended June 30, 2013 to $8,570 for the six months ended June 30, 2014. Approximately $360 of the increase was due to expenses related to the transition of the Estech business. The remaining increase in expense was primarily due to a $2,035 increase in product development, regulatory, clinical and quality personnel expense and a $833 increase in clinical trial spending, offset by a $1,653 decrease in clinical affairs consulting.

Selling, general and administrative expenses. Selling, general and administrative expenses increased $12,553, or 48.1%, from $26,093 for the six months ended June 30, 2013 to $38,646 for the six months ended June 30, 2014. Approximately $2,765 of the increase was due to transaction, transition and severance expense related to the acquisition of Estech. Approximately $2,662 of selling, general and administrative income was recognized due to the fair value adjustment of the Estech contingent consideration. The remaining increase was primarily due to an increase in sales, marketing and training expenditures.

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Net interest expense. Net interest expense for the six months ended June 30, 2014 and 2013 was $229 and $299, respectively. Net interest expense primarily represents interest expense related to amounts outstanding on our term loan, amortization of debt issuance costs and expense related to the payoff of our term loan.

Other income and expense. Other income and expense consists primarily of foreign currency transaction gains and losses, grant income and non-employee option gains and losses related to the fair market value change for fully vested options outstanding for consultants, which are accounted for as free-standing derivatives. Net other income for the six months ended June 30, 2014 and 2013 totaled $638 and $14, respectively.

Liquidity and Capital Resources

As of June 30, 2014 the Company had cash, cash equivalents and investments of $74,588 and short-term and long-term debt of $0, resulting in a net cash position of $74,588. We had unused borrowing capacity of $10,000 under our revolving credit facility. We had net working capital of $75,885 and an accumulated deficit of $132,614 as of June 30, 2014.

Cash flows used in operating activities. Net cash used in operating activities for the six months ended June 30, 2014 was $18,373. The primary net uses of cash for operating activities were as follows:

- the net loss of $10,401, offset by $3,927 of non-cash expenses, including $3,988 in share-based compensation and $2,217 in depreciation and amortization partially offset by $2,662 related to contingent consideration fair value adjustment; and

- a net increase in cash used related to changes in operating assets and liabilities of $11,899, due primarily to the following:

  - an increase in accounts receivable of $1,448, due primarily to an increase in sales during the first half of 2014 as compared to the first half of 2013;

  - an increase in inventory of $2,457, due primarily to increased inventory levels in support of new products and anticipated revenue growth; and

  - a $7,640 decrease in accounts payable and accrued liabilities due primarily to the timing of payments, Estech acquisition expenses and variable compensation payments.

Cash flows used in investing activities. Net cash used in investing activities was $16,048 for the six months ended June 30, 2014. The primary uses of cash in investing activities were $27,322 for purchases of available-for-sale securities and $2,475 related to the purchase of equipment, which consisted primarily of the placement of our RF and cryo generators with our customers. This was partially offset by sources of cash from investing activities of $5,400 in maturities of available-for-sale securities and $8,349 in sales of available-for-sale securities.

Cash flows provided by financing activities. Net cash provided by financing activities during the six months ended June 30, 2014 was $61,501, which was primarily due to proceeds from the sale of stock of $65,830 and proceeds from stock option exercises of $1,637, partially offset by shares repurchased for payment of taxes on stock awards of $153 and debt and capital lease payments of $6,352.

Credit facility. The Company s Loan and Security Agreement with Silicon Valley Bank (SVB), as amended, restated, and modified (the Agreement) provides for a revolving credit facility under which we could borrow a maximum of $15,000. As of June 30, 2014 we had no borrowings under the revolving credit facility, and we had borrowing availability of $10,000. The applicable borrowing rate on the revolving facility is the prime rate during a Streamline Period and prime plus 1.25% during a Non-Streamline Period, and the revolving credit facility expires on April 30, 2016. The Company repaid the term loan portion of the credit facility in full in March 2014, resulting in $0 outstanding under the term loan as of June 30, 2014.

The Agreement contains covenants that include, among others, covenants that limit our ability to dispose of assets, enter into mergers or acquisitions, incur indebtedness, incur liens, pay dividends or make distributions on our capital stock, make investments or loans, and enter into certain affiliate transactions, in each case subject to customary exceptions for a credit facility of this size and type. Additional covenants apply when we have outstanding borrowings under the revolving credit facility or when we achieve specific covenant milestones. Financial covenants include a limitation on capital expenditures and a minimum liquidity ratio. Further, a minimum fixed charge ratio and a minimum EBITDA apply when specific events occur. The occurrence of an event of default could result in an increase to the applicable interest rate by 3.0%, an acceleration of all obligations under the Agreement, an obligation to repay all obligations in full, and a right by SVB to exercise all remedies available to it under the Agreement and related agreements including the Guaranty and Security Agreement. As of and for the period ended June 30, 2014 we were in compliance with all of the financial covenants of our amended and modified credit facility. In addition, if the guarantee by the Export-Import Bank of the United States ceases to be in full force and effect, we must repay all loans under the Export-Import agreement.

We have an outstanding letter of credit of 75 issued to our European subsidiary s corporate credit card provider which will expire on June 30, 2015.

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Uses of liquidity and capital resources. Our future capital requirements depend on a number of factors, including the rate of market acceptance of our current and future products, the resources we devote to developing and supporting our products, future expenses to expand and support our sales and marketing efforts, costs relating to changes in regulatory policies or laws that affect our operations and costs of filing, costs associated with clinical trials and securing regulatory approval for new products, costs associated with prosecuting, defending and enforcing our intellectual property rights and possible acquisitions and joint ventures. Global economic turmoil may adversely impact our revenue, access to the capital markets or future demand for our products.

In July 2011 we filed a shelf registration statement with the SEC which allows us to sell any combination of senior or subordinated debt securities, common stock, preferred stock, warrants, depositary shares and units in one or more offerings should we choose to do so in the future. In January 2013 we sold approximately 3,996,250 shares of common stock under the shelf registration which resulted in net proceeds of approximately $26,872.

In January 2014 we filed a shelf registration statement with the SEC which allows us to sell any combination of senior or subordinated debt securities, common stock, preferred stock, warrants, depositary shares and units in one or more offerings should we choose to do so in the future. In February 2014 we sold 3,660,525 shares of common stock under the shelf registration which resulted in net proceeds of approximately $65,830.

We believe that our current cash, cash equivalents and investments, along with the cash we expect to generate or use for operations or access via our revolving credit facility, will be sufficient to meet our anticipated cash needs for working capital and capital expenditures for at least the next twelve months. If our sources of cash are insufficient to satisfy our liquidity requirements, we may seek to sell additional equity or debt securities or obtain a revised or additional credit facility. The sale of additional equity or convertible debt securities could result in dilution to our stockholders. If additional funds are raised through the issuance of debt securities, these securities could have rights senior to those associated with our common stock and could contain covenants that would restrict our operations. Additional financing may not be available at all, or in amounts or terms acceptable to us. Finally, our credit facilities require compliance with certain financial and other covenants. If we are unable to obtain this additional financing, we may be required to reduce the scope of our planned research and development, clinical activities and selling and marketing efforts.

Off-Balance-Sheet Arrangements

As of June 30, 2014 we had operating lease agreements not recorded on the Condensed Consolidated Balance Sheets. Operating leases are utilized in the normal course of business.

Seasonality

During the third quarter, we typically experience a decline in revenue that we attribute primarily to the elective nature of the procedures in which our products are used. We believe this is due to fewer people choosing to undergo elective procedures during the summer months.

Critical Accounting Policies and Estimates

Our discussion and analysis of our financial condition and results of operations is based upon our financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The preparation of financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, revenue and expenses, and disclosures of contingent assets and liabilities at the date of the financial statements. On a periodic basis, we evaluate our estimates, including those related to sales returns and allowances, accounts receivable, inventories and share-based compensation. We use authoritative pronouncements, historical experience and other assumptions as the basis for making estimates. Actual results could differ from those estimates under different assumptions or conditions. Our Annual Report on Form 10-K for the fiscal year ended December 31, 2013 includes additional information about the Company, our operations, our financial position, our critical accounting policies and accounting estimates and should be read in conjunction with this Quarterly Report.

Recent Accounting Pronouncements

See Note 2 in the Notes to the Condensed Consolidated Financial Statements for a discussion of recent accounting pronouncements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As of June 30, 2014 there were no material changes to the information provided under Item 7A-Quantitative and Qualitative Disclosures About Market Risk in the Company s Form 10-K for the year ended December 31, 2013.

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Item 4. Controls and Procedures

Disclosure Controls and Procedures

We have evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13(a)-15(e) and 15(d)-15(e) of the Securities Exchange Act of 1934 (the Exchange Act), as of the end of the period covered by this report. Our management, including the President and Chief Executive Officer (the Principal Executive Officer) and Vice President and Chief Financial Officer (the Principal Accounting and Financial Officer), supervised and participated in the evaluation. Based on the evaluation, we concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were effective in providing reasonable assurance that information required to be disclosed by us in the reports we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC s forms and rules, and the material information relating to the Company is accumulated and communicated to management, including the President and Chief Executive Officer (the Principal Executive Officer) and Vice President and Chief Financial Officer (the Principal Accounting and Financial Officer), as appropriate, to allow timely decisions regarding required disclosures.

Control systems, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that control objectives are met. Because of inherent limitations in all control systems, no evaluation of controls can provide assurance that all control issues and instances of fraud, if any, within a company will be detected. Additionally, controls can be circumvented by individuals, by collusion of two or more people, or by management override. Over time, controls can become inadequate because of changes in conditions or the degree of compliance may deteriorate. Further, the design of any system of controls is based in part upon assumptions about the likelihood of future events. There can be no assurance that any design will succeed in achieving its stated goals under all future conditions. Because of the inherent limitations in any cost-effective control system, misstatements due to errors or fraud may occur and not be detected.

Changes in Internal Control Over Financial Reporting

In the ordinary course of business we routinely enhance our information systems by either upgrading current systems or implementing new ones. There were no changes in our internal control over financial reporting that occurred during the three months ended June 30, 2014 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

Information with respect to legal proceedings can be found under the heading Legal in Note 7, Commitments and Contingencies to the Condensed Consolidated Financial Statements in Part I, Item 1 of this Quarterly Report on Form 10-Q, and is incorporated herein by reference.

Item 1A. Risk Factors

In addition to the other information set forth in this report, careful consideration should be given to the factors discussed in Part I, Item 1A. Risk Factors in our Form 10-K for the year ended December 31, 2013, all of which could materially affect our business, financial condition or future results. The risks described are not the only risks facing us. Additional risks and uncertainties not currently known to us, or that we currently deem to be immaterial, also may adversely affect our business, financial condition and/or operating results. There have been no material changes with respect to the risk factors disclosed in our Annual Report on Form 10-K for the year ended December 31, 2013.

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Item 6. Exhibits

Exhibit No.	Description
31.1	Rule 13a-14(a) Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Rule 13a-14(a) Certification of Principal Accounting and Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification pursuant to 18 U.S.C. Section 1350 by the Principal Executive Officer, as adopted, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification pursuant to 18 U.S.C. Section 1350 by the Principal Accounting and Financial Officer, as adopted, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AtriCure, Inc.
(REGISTRANT)

Date: July 30, 2014	/s/ Michael H. Carrel **Michael H. Carrel** **President and Chief Executive Officer** **(Principal Executive Officer)**
Date: July 30, 2014	/s/ M. Andrew Wade **M. Andrew Wade** **Vice President and Chief Financial Officer** **(Principal Accounting and Financial Officer)**

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