



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

Mail Stop 0407

January 29, 2007

Mr. M. Todd Holt  
Chief Financial Officer  
Knology, Inc.  
1241 O G Skinner Drive  
West Point GA 31833

**Re: Knology, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 28, 2006**

**Form 10-Q for Fiscal Quarter Ended September 30, 2006  
File No. 0-32647**

Dear Mr. Holt:

We have reviewed your supplemental response letter dated January 25, 2007 as well as your filing and have the following comments. As noted in our comment letter dated December 11, 2006, we have limited our review to your financial statements and related disclosures and do not intend to expand our review to other portions of your documents.

Form 10-Q for Fiscal Quarter Ended September 30, 2006

Selling, general and administrative, page 16

1. Please refer to prior comment 2. We believe that the rental costs of network equipment (including poles) and facilities are directly attributed to the generation of your revenues. Please revise to include these costs in cost of services.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. You may contact Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 or Kyle Moffatt, Accountant Branch Chief, at (202) 551-3836 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 if you have any other questions.

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Sincerely,

Larry Spigel  
Assistant Director