



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 13, 2007

Mr. M. Todd Holt
Chief Financial Officer
Knology, Inc.
1241 O. G. Skinner Drive
West Point, GA 318333

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 completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director