



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