



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

DIVISION OF  
CORPORATION FINANCE

September 26, 2022

John Rego  
Chief Financial Officer  
WideOpenWest, Inc.  
7887 East Belleview Avenue , Suite 1000  
Englewood, Colorado 80111

**Re: WideOpenWest, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 24, 2022**  
**Form 8-K filed May 9, 2022**  
**File No. 001-38101**

Dear Mr. Rego :

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology