

August 24, 2022

***Via EDGAR Correspondence***

Office of Technology  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549  
Attn: Megan Akst  
Kathleen Collins

**Re: Bandwidth Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2021  
Filed on February 25, 2022  
File No. 001-38285**

To the addressees set forth above:

This letter is submitted by Bandwidth Inc. (the “Company”) in response to the comments of the staff of the Division of Corporation Finance (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) concerning the above-referenced filing of the Company, as set forth in your letter to the Company dated August 11, 2022 (the “Comment Letter”).

This letter confirms our telephone conversation with Ms. Collins on August 23, 2022 regarding the Company’s request for a 10-day extension to respond to the Comment Letter. The Company currently expects to respond to the Comment Letter on or about September 6, 2022.

Please do not hesitate to contact the undersigned if you have any questions regarding this letter.

Sincerely,

Bandwidth Inc.

By: /s/ Daryl E. Raiford  
Daryl E. Raiford  
Chief Financial Officer

cc: Brandon Asbill, Bandwidth Inc.  
Michael Benjamin, Latham & Watkins LLP  
Shagufa Hossain, Latham & Watkins LLP



Ms. Kathleen Collins and Ms. Megan Akst  
Securities and Exchange Commission  
July 21, 2022  
Page 2

cc: Brandon Asbill, Bandwidth Inc.

Michael Benjamin, Latham & Watkins LLP

Shagufa Hossain, Latham & Watkins LLP