

January 29, 2019

David A. Morken  
Chairman and Chief Executive Officer  
Bandwidth Inc.  
900 Main Campus Drive  
Raleigh, NC 27606

Re: Bandwidth Inc.  
Registration Statement on Form S-3  
Filed December 21, 2018  
File No. 333-228939

Dear Mr. Morken:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Barbara C. Jacobs, Assistant Director, at (202) 551-3730 with any questions.

Corporation Finance  
Information Technologies

Sincerely,  
Division of  
Office of  
and Services