

August 26, 2022

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

Fiscal Year Ended December 31, 2021  
25, 2022

Re: Bandwidth Inc.  
Form 10-K for the  
Filed on February  
File No. 001-38285

Dear Mr. Morken:

We have completed our review of your filing. 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