UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2016

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from to

Commission File Number: 333-187850

WideOpenWest Finance, LLC

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction of Incorporation or Organization)	**31-1811298** (IRS Employer Identification No.)
7887 East Belleview Avenue, Suite 1000 **Englewood, Colorado** (Address of Principal Executive Offices)	**80111** (Zip Code)

(720) 479-3500
(Registrant's Telephone Number, Including Area Code)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months, and (2) has been subject to such filing requirements for the past 90 days. Yes ☐ No ☒

Note: As a voluntary filer not subject to the requirements, the Registrant has filed all reports under Section 13 or 15(d) of the Exchange Act during the preceding 12 months.

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer ☒ (Do not check if a smaller reporting company) Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Indicate the number of shares outstanding of the Registrants' common stock: **Not Applicable**

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES
FORM 10-Q
FOR THE PERIOD ENDED MARCH 31, 2016
TABLE OF CONTENTS

		Page
PART I. Financial Information		
Item 1:	Financial Statements (Unaudited)	
	Condensed Consolidated Balance Sheets	1
	Condensed Consolidated Statements of Operations	2
	Condensed Consolidated Statement of Changes in Members' Deficit	3
	Condensed Consolidated Statements of Cash Flows	4
	Notes to the Condensed Consolidated Financial Statements	5
Item 2:	Management's Discussion and Analysis of Financial Condition and Results of Operations	16
Item 3:	Quantitative and Qualitative Disclosures about Market Risk	28
Item 4:	Controls and Procedures	29
PART II.		
Item 1:	Legal Proceedings	30
Item 1A:	Risk Factors	30
Item 2 :	Unregistered Sales of Equity Securities and Use of Proceeds	30
Item 3:	Defaults Upon Senior Securities	30
Item 4:	Mine Safety Disclosures	30
Item 5:	Other Information	30
Item 6:	Exhibits	31

This Quarterly Report on Form 10-Q is for the three months ended March 31, 2016. Any statement contained in a prior periodic report shall be deemed to be modified or superseded for purposes of this Quarterly Report to the extent that a statement contained herein modifies or supersedes such statement. The Securities and Exchange Commission allows us to "incorporate by reference" information that we file with them, which means that we can disclose important information by referring you directly to those documents. Information incorporated by reference is considered to be part of this Quarterly Report. References in this Quarterly Report to "WOW," "we," "us," "our", or "the Company" are to WideOpenWest Finance, LLC and its direct and indirect subsidiaries, unless the context specifies or requires otherwise.

PART I—FINANCIAL INFORMATION

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES

CONDENSED CONSOLIDATED BALANCE SHEETS

(unaudited)

	March 31, 2016	December 31, 2015
	(in millions)	
Assets		
Current assets:		
Cash and cash equivalents	$ 48.9	$ 66.6
Accounts receivable—trade, net of allowance for doubtful accounts of $6.7 and $6.6, respectively	78.1	82.6
Accounts receivable—other	0.8	2.0
Prepaid expenses and other	18.0	15.7
Total current assets	145.8	166.9
Plant, property and equipment, net (note 4)	879.2	865.3
Franchise operating rights	1,048.5	1,048.5
Goodwill	454.1	454.1
Intangible assets subject to amortization, net	12.3	18.1
Investments	16.6	16.6
Other noncurrent assets	3.8	5.0
Total assets	$2,560.3	$2,574.5
Liabilities and Members' Deficit		
Current liabilities:		
Accounts payable—trade	$ 19.5	$ 17.7
Accrued interest	34.3	65.3
Accrued liabilities and other (note 5)	94.9	106.5
Current portion of debt and capital lease obligations (note 6)	20.5	20.6
Current portion of fair value of derivative instruments (note 6)	1.2	2.3
Unearned service revenue	52.2	50.4
Total current liabilities	222.6	262.8
Long-term debt and capital lease obligations—less current portion (note 6)	2,858.8	2,861.6
Deferred income taxes	290.4	291.3
Unearned service revenue	11.9	10.8
Other noncurrent liabilities	1.1	1.0
Total liabilities	3,384.8	3,427.5
Commitments and contingencies (note 9)		
Members' deficit	(161.0)	(184.7)
Accumulated deficit	(663.5)	(668.3)
Total members' deficit	(824.5)	(853.0)
Total liabilities and members' deficit	$2,560.3	$2,574.5

The accompanying notes are an integral part of these condensed consolidated financial statements.

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

(unaudited)

	Three months ended March 31,	
	2016	**2015**
	(in millions)	
Revenue	$302.3	$312.3
Costs and expenses:		
Operating (excluding depreciation and amortization)	164.5	178.3
Selling, general and administrative	26.0	27.8
Depreciation and amortization	52.5	54.8
Management fee to related party	0.4	0.4
	243.4	261.3
Income from operations	58.9	51.0
Other income (expense):		
Interest expense	(54.2)	(58.9)
Realized and unrealized gain on derivative instruments	1.1	2.0
Other income, net	—	0.2
Income (loss) before provision for income taxes	5.8	(5.7)
Income tax expense	(1.0)	(0.9)
Net income (loss)	$ 4.8	$ (6.6)

The accompanying notes are an integral part of these condensed consolidated financial statements.

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN MEMBERS' DEFICIT

FOR THE THREE MONTHS ENDED MARCH 31, 2016

(unaudited)

	Member Common Units		Members' Deficit	Accumulated Deficit	Total Members' Deficit
	Class A	Class B			
Balances at January 1, 2016	2,901,152	162,759	$(184.7)	$(668.3)	$(853.0)
Management Unit grants, net	—	—	—	—	—
Contribution from parent	95,747	—	25.0	—	25.0
Distribution to parent	—	—	(1.3)	—	(1.3)
Net income	—	—	—	4.8	4.8
Balances at March 31, 2016	2,996,899	162,759	$(161.0)	$(663.5)	$(824.5)

The accompanying notes are an integral part of these condensed consolidated financial statements.

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

(unaudited)

	Three months ended March 31,	
	2016	**2015**
	(in millions)	
Cash flows from operating activities:		
Net income (loss)	$ 4.8	$ (6.6)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and amortization	52.5	54.8
Realized and unrealized gain on derivative instruments	(1.1)	(2.0)
Provision for doubtful accounts	4.6	6.3
Deferred income taxes	0.5	0.9
Amortization of debt issuance costs	2.4	4.0
Other non-cash items	—	(0.3)
Changes in operating assets and liabilities:		
Receivables and other operating assets	(1.4)	(2.9)
Payables and accruals	(36.1)	(30.6)
Net cash flows provided by operating activities	26.2	23.6
Cash flows from investing activities:		
Capital expenditures	(63.6)	(55.6)
Other investing activities	0.1	—
Net cash flows used in investing activities	(63.5)	(55.6)
Cash flows from financing activities:		
Payments on debt and capital lease obligations	(5.4)	(5.7)
Contribution from Parent	25.0	—
Distribution to Parent	—	(3.2)
Net cash flows provided by (used in) financing activities	19.6	(8.9)
Decrease in cash and cash equivalents	(17.7)	(40.9)
Cash and cash equivalents, beginning of period	66.6	263.9
Cash and cash equivalents, end of period	$ 48.9	$223.0
Supplemental disclosures of cash flow information:		
Cash paid during the periods for interest	$ 83.3	$ 86.0
Cash paid during the periods for income taxes	$ —	$ 4.0
Non-cash financing activities:		
Changes in non-cash capital expenditure accruals	$ (3.0)	$ (5.7)

The accompanying notes are an integral part of these condensed consolidated financial statements.

WIDEOPENWEST FINANCE, LLC AND SUBSIDIARIES
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2016
(unaudited)

Note 1. General Information

WideOpenWest Finance, LLC ("WOW") was organized in Delaware on November 13, 2001 and is wholly owned by WideOpenWest Illinois, Inc., WideOpenWest Ohio, Inc., WOW Sigecom, Inc. and WideOpenWest Kite, Inc., a wholly owned subsidiary of Racecar Acquisition, LLC, which is a wholly owned subsidiary of Racecar Holdings, LLC (the "Parent"). In the following context, the terms WOW or the "Company" may refer, as the context requires, to WOW or collectively WOW and its subsidiaries. See further discussion in note 11-Subsequent Events, regarding the Company's ownership structure.

The Company is a fully integrated provider of high- speed data ("HSD"), cable television ("Video"), and digital telephony ("Telephony") services. We serve markets in nineteen Midwestern and Southeastern markets in the United States. The Company manages and operates its Midwestern broadband cable systems in Detroit and Lansing, Michigan; Chicago, Illinois; Cleveland and Columbus, Ohio; Evansville, Indiana; Baltimore, Maryland and Lawrence, Kansas. The Southeastern systems are located in Augusta, Columbus and West Point, Georgia; Charleston, South Carolina; Dothan, Auburn, Huntsville and Montgomery, Alabama; Knoxville, Tennessee; and Panama City and Pinellas County, Florida.

Note 2. Summary of Significant Accounting Policies

Principles of Consolidation and Basis of Presentation

The financial statements presented herein include the consolidated accounts of WideOpenWest Finance, LLC and its subsidiaries. All significant intercompany accounts and transactions have been eliminated in consolidation. The Company operates as one operating segment.

Pursuant to the operating agreement of Parent, as amended (the "Operating Agreement"), the Parent has issued various classes of common units. Because the Parent's primary assets are its investment in the Company, the Parent's ownership structure has been "pushed down" to the Company. All of the Company's ownership units and unit holders discussed herein are legally the Parent's.

The unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") and with the instructions to Form 10-Q and Article 10 of Regulation S-X for interim financial information. Accordingly, they do not include all of the information required by GAAP or Securities and Exchange Commission ("SEC") rules and regulations for complete financial statements. The year-end condensed consolidated balance sheet was derived from audited financial statements. In the opinion of management, all normally recurring adjustments considered necessary for the fair presentation of the financial statements have been included, and the financial statements present fairly the financial position and results of operations for the interim periods presented. The results of operations for any interim period are not necessarily indicative of results expected for the full year or any future period. These unaudited condensed consolidated financial statements should be read in conjunction with the 2015 consolidated financial statements and notes thereto, together with management's discussion and analysis of financial condition and results of operations included in the Company's annual report on Form 10-K filed with the SEC on March 17, 2016.

Note 2. Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, derivative financial instruments and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. The Company bases its estimates on historical experience and on various other assumptions that it believes are reasonable under the circumstances. However, due to the inherent uncertainties in making estimates, actual results could differ from those estimates.

Recently Issued Accounting Standards

In March 2016, the the Financial Accounting Standard Board ("FASB") issued Accounting Standard Update ("ASU") No. 2016-09, *Compensation—Stock Compensation (Topic 718)* Improvements to Employee Share-Based Payment Accounting" ("ASU 2016-09") which is intended to simplify certain aspects of the accounting for share-based payments to employees. The guidance in ASU 2016-09 requires all income tax effects of awards to be recognized in the income statement when the awards vest or are settled rather than recording excess tax benefits or deficiencies in additional paid-in capital. The guidance in ASU 2016-09 also allows an employer to repurchase more of an employee's shares than it can today for tax withholding purposes without triggering liability accounting and to make a policy election to account for forfeitures as they occur. For public Companies, ASU 2016-09 is effective for interim and annual periods beginning after December 15, 2016, and requires a modified retrospective approach to adoption. Early adoption is permitted. The Company is currently evaluating the impact of this new standard on its condensed financial position, results of operations and cash flows.

In February 2016, the FASB issued ASU No. 2016-02, *"Leases (Topic 842)"* ("ASU 2016-02"). Under ASU 2016-02, an entity will be required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements. ASU 2016-02 offers specific accounting guidance for a lessee, a lessor and sale and leaseback transactions. Lessees and lessors are required to disclose qualitative and quantitative information about leasing arrangements to enable a user of the financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. For public companies, ASU 2016-02 is effective for annual reporting periods beginning after December 15, 2018, including interim periods within that reporting period, and requires a modified retrospective adoption, with early adoption permitted. The Company will adopt this guidance beginning with its first quarter ending March 31, 2019. The Company is in the process of evaluating the future impact of ASU 2016-02 on its consolidated financial position, results of operations and cash flows.

In May 2014, the FASB issued ASU 2014-09, *"Revenue from Contracts with Customers (Topic 606)".* ASU 2014-09 supersedes the revenue recognition requirements in ASC Topic 605, Revenue Recognition, and most industry-specific guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity is required to follow five steps which are

Note 2. Summary of Significant Accounting Policies (Continued)

comprised of (a) identifying the contract(s) with a customer; (b) identifying the performance obligations in the contract; (c) determining the transaction price; (d) allocating the transaction price to the performance obligations in the contract and (e) recognizing revenue when (or as) the entity satisfies a performance obligation. On August 2015, the FASB approved the deferral of the effective date of ASU 2014-09 by one year until January 1, 2018. Early adoption is permitted as of January 1, 2017. ASU 2014-09 may be adopted by applying the provisions of the new standard on a retrospective basis to the periods included in the financial statements or on a modified retrospective basis which would result in the recognition of a cumulative effect of adopting ASU 2014-09 in the first quarter of 2017, if adopting early, otherwise in the first quarter of 2018. The Company has not yet decided which implementation method it will adopt. The Company is in the process of assessing the impact of adopting the new standard.

Recently Adopted Accounting Pronouncements

In April 2015, the FASB issued ASU 2015-03, *Simplifying the Presentation of Debt Issuance Costs,* which requires debt issuance costs related to a recognized debt liability to be presented on the balance sheet as a direct deduction from the debt liability, similar to the presentation of debt discounts. The ASU is effective for public business entities for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. The ASU requires retrospective application to all prior periods presented in the financial statements. The adoption of this pronouncement has been reflected in the condensed consolidated balance sheets. The Company has adjusted the December 31, 2015 condensed consolidated balance sheet by decreasing long term debt by $35.4 million. See further disclosure in note 6-Long-Term Debt and Capital Leases.

In November 2015, the FASB issued ASU No. 2015-17, *Balance Sheet Classification of Deferred Taxes* (''ASU 2015-17''), which requires that all deferred tax liabilities and assets be classified as noncurrent amounts on the balance sheet. ASU 2015-17 will be effective for interim and annuals periods beginning after December 15, 2016 and may be applied prospectively or retrospectively. Early adoption of the standard is permitted. The Company early adopted this standard during the first quarter 2016 and has applied prospective treatment. The adoption of this standard did not have a material effect on the Company's results of operation, financial condition or cash flows. Prior periods have not been retrospectively adjusted.

Note 3. Crestview Transaction

On December 18, 2015, funds managed by Crestview Advisors, L.L.C. (''Crestview''), a private equity firm based in New York, and Parent consummated a transaction whereby Crestview Partners III GP, L.P. became the beneficial owner of approximately 35% of Parent. Under terms of the agreement (the ''Crestview Purchase Agreement''), Crestview's funds purchased units held by Avista and other unitholders, and made a $125 million primary investment in newly-issued units. Crestview has extensive experience in the telecommunications industry and the Company believes that this investment will help it capitalize on future growth opportunities. As of March 31, 2016, $25.0 million of proceeds from this transaction have been contributed down to the Company while the remaining $84.3 million, net of accrued and paid transaction expenses, have been recorded to the Company's Parent's balance

Note 3. Crestview Transaction (Continued)

sheet and have not been pushed down and reflected in the Company's condensed consolidated financial statements. See further discussion in note 11-Subsequent Events, regarding an additional investment in Parent made by Avista and Crestview.

Note 4. Plant, Property and Equipment

Plant, property and equipment consisted of the following:

	March 31, 2016	December 31, 2015
	(in millions)	
Distribution facilities	$ 1,147.8	$ 1,121.4
Customer premise equipment	369.6	368.6
Head-end equipment	284.1	271.2
Telephony infrastructure	117.4	115.5
Computer equipment and software	82.9	81.8
Buildings and leasehold improvements	44.3	44.3
Vehicles	30.6	29.6
Office and technical equipment	34.5	34.2
Land	6.7	6.7
Construction in progress (including material inventory and other)	101.0	93.6
Total plant, property and equipment	2,218.9	2,166.9
Less accumulated depreciation	(1,339.7)	(1,301.6)
	$ 879.2	$ 865.3

Depreciation expense for the three months ended March 31, 2016 and 2015 was $46.7 million and $47.5 million, respectively. Included in depreciation expense were gains (losses) on write-offs or sales of head-end and customer premise equipment totaling $0.2 million and $nil million for the three months ended March 31, 2016 and 2015, respectively.

Note 5. Accrued Liabilities and Other

Accrued liabilities and other consist of the following:

	March 31, 2016	December 31, 2015
	(in millions)	
Programming costs	$40.0	$ 38.8
Franchise, copyright and regulatory fees	11.4	13.1
Payroll and employee benefits	16.3	19.6
Property, income, sales and use taxes	8.9	9.6
Utility pole rentals	4.4	4.5
Legal and professional fees	0.9	0.7
Other accrued liabilities	13.0	20.2
	$94.9	$106.5

Note 6. Long-Term Debt and Capital Leases

The following table summarizes the Company's long-term debt and capital leases:

	March 31, 2016			December 31, 2015
	Available borrowing capacity	Weighted average interest rate(4)	Outstanding balance	Outstanding balance
	(in millions)			
Long-term debt:				
Term B Loans(1)(7)	$ —	4.56%	$1,397.3	$1,400.8
Term B-1 Loans(2)(7)	—	3.80%	382.5	383.4
Revolving Credit Facility(3)	192.3	3.70%	—	—
Senior Notes, net of premium(5)	—	10.25%	832.8	833.5
Senior Subordinated Notes, net of discount(6)	—	13.38%	292.7	292.5
Total long-term debt	$192.3	6.98%	2,905.3	2,910.2
Capital lease obligations			6.5	7.4
Total long-term debt and capital lease obligations			2,911.8	2,917.6
Less net debt issuance costs			(32.5)	(35.4)
Less current portion			(20.5)	(20.6)
Long-term portion			$2,858.8	$2,861.6

(1) At March 31, 2016, includes $13.8 million of net debt issuance costs.

(2) At March 31, 2016, includes $2.8 million of net debt issuance costs.

(3) Available borrowing capacity at March 31, 2016 represents $200.0 million of total availability less outstanding letters of credit of $7.7 million. There were no borrowings outstanding under the Revolving Credit Facility as of March 31, 2016. Letters of credit are used in the ordinary course of business and are released when the respective contractual obligations have been fulfilled by the Company. As of March 31, 2016, the revolving credit facility includes $2.5 million of net debt issuance costs.

(4) Represents the weighted average effective interest rate in effect at March 31, 2016 for all borrowings outstanding pursuant to each debt instrument including the applicable margin. The interest rates presented do not include the impact of interest rate swaps or caps.

(5) At March 31, 2016, includes $9.6 million of net debt issuance costs and $7.8 million of net premium.

(6) At March 31, 2016, includes $3.8 million of net debt issuance costs and $2.3 million of net discounts.

(7) See further discussion in note 11-Subsequent Events, regarding the refinancing of the Company's Term B-1 loans.

Note 6. Long-Term Debt and Capital Leases (Continued)

Revolver Extension

On July 1, 2015, the Company entered into a fourth amendment (the "Fourth Amendment") to its Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013, November 27, 2013 and May 21, 2015 (the "Original Credit Agreement") among the Company and the other parties thereto.

Under the Original Credit Agreement, the Company had $200.0 million of borrowings available under its revolving credit facility (the "Revolver"), which was to mature as of July 17, 2017. Under the Fourth Amendment, the maturity date of $180.0 million of the $200.0 million in available borrowings under the Revolver is extended until July 1, 2020 provided that (i) the Company has no Term B Loans outstanding as of January 1, 2019 and (ii) any indebtedness incurred to refinance the Term B Loans has a maturity date no earlier than September 30, 2020. If either condition in provisions (i) and (ii) above is not satisfied as of January 1, 2019, then the Revolver will mature on January 1, 2019. In addition, in the event the Company has outstanding borrowings under the Revolver in excess of $180.0 million as of July 17, 2017, the Company would be required to pay down such borrowings to the extent of such excess.

Refinancing of Term B and B-1 Loans

On May 21, 2015, the Company entered into a third amendment (the "Third Amendment") to its Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013 and as further amended on November 27, 2013, among the Company and the other parties thereto.

The Third Amendment, among other provisions, provides for a refinancing of the Credit Agreement, resulting in $1,411.4 million in new Term B Loans, which bear interest, at the Company's option, at LIBOR plus 3.50% or ABR plus 2.50% and includes a 1.00% LIBOR floor. The new Term B Loans replace the $1,560.4 million in outstanding Term B Loans which were previously priced, at the Company's option, at LIBOR plus 3.75% or ABR plus 2.75%. The proceeds from the refinancing were used to pay outstanding principal under the Company's current Term B Loans. In connection with the Third Amendment in May 2015, the Company made a prepayment totaling $150.0 million, applied ratably, to the Company's outstanding Term B Loans and outstanding Term B-1 Loans. The proceeds from the sale of the Company's South Dakota Systems were used in connection with the prepayment. In addition, the Third Amendment provides for the ability to refinance the Company's Senior Subordinated Notes with proceeds from the issuance of Senior Notes. In connection with the Third Amendment, the Company recorded a loss on extinguishment of debt of $22.9 million, primarily representing the expensing of debt issuance costs related to a portion of the former Term B Loans.

On November 27, 2013, the Company entered into a second amendment (the "Second Amendment") to the Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013 (the "Credit Agreement") among the Company, the guarantors thereto, the lenders party thereto, and the other parties thereto.

The Second Amendment provided for the refinancing of the Credit Agreement, resulting in $425.0 million in new Term B-1 Loans, which bear interest, at the Company's option, at LIBOR plus

Note 6. Long-Term Debt and Capital Leases (Continued)

3.00% or adjusted base rate ("ABR") plus 2.00%. The new Term B-1 Loans includes a 0.75% LIBOR floor. The new Term B-1 Loans replaced $398.0 million in outstanding Term B-1 Loans which were previously priced, at the Company's option, at LIBOR plus 3.25% or ABR plus 2.25% and which previously included a 1.00% LIBOR floor. The Company utilized the excess proceeds from the new Term B-1 Loans to repay existing, outstanding borrowings on its revolving credit facility and to pay fees and expenses associated with the refinancing. The Company recorded a loss on extinguishment of debt of $0.8 million, primarily representing the expensing of debt issuance costs related to a portion of the former Term B-1 Loans.

Additional 10.25% Senior Notes

On April 1, 2014, the Company issued $100.0 million aggregate principal amount of additional 10.25% Senior Notes, due 2019, (the "Additional Notes") in a private offering conducted pursuant to Rule 144A and Regulation S under the Securities Act of 1933, as amended (the "Securities Act"). The Additional Notes were issued at 113.0% plus interest deemed to have accrued from January 15, 2014. The Company used the net proceeds of the offering to repay the borrowings outstanding under its revolving credit facility, for general corporate purposes, and to pay certain fees and expenses relating to the offering.

The Additional Notes have been issued under the indenture governing the Company's existing $725.0 million Senior Notes, due 2019, issued on July 17, 2012. The Additional Notes are treated as a single series with the existing Senior Notes and have the same terms as those of the Senior Notes. The Company agreed to file an exchange offer for the Additional Notes in a registration statement (the "Exchange Offer") with the SEC no later than 270 days from April 1, 2014. The Company filed the registration statement with the SEC on June 18, 2014 and the registration statement became effective on June 30, 2014. The Company completed the Exchange Offer on July 31, 2014.

Note 7. Financial Information for Subsidiary Guarantors

The subsidiary guarantors of the Notes are wholly owned, directly or indirectly, by WOW and have, jointly and severally, fully and unconditionally guaranteed, to each holder of the Notes, the full and prompt performance of WOW's and the co-issuer's obligations under the Notes and the indenture governing the Notes, including the payment of principal and interest on the Notes. WOW has no independent assets or operations, and there are no significant restrictions on the ability of its consolidated subsidiaries to transfer funds to WOW in the form of cash dividends, loans or advances. Based on these facts, and in accordance with SEC Regulation S-X Rule 3-10, *"Financial statements of guarantors and issuers of guaranteed securities registered or being registered,"* WOW is not required to provide condensed consolidating financial information for the subsidiary guarantors.

Note 8. Fair Value Measurements

The fair values of cash and cash equivalents, receivables, trade payable, short-term borrowings and the current portions of long-term debt approximate carrying values due to the short-term nature of these instruments. For assets and liabilities with a long-term nature, the Company determines fair value

Note 8. Fair Value Measurements (Continued)

based on the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. Market or observable inputs are the preferred source of values, followed by unobservable inputs or assumptions based on hypothetical transactions in the absence of market inputs. The Company applies the following hierarchy in determining fair value:

- Level 1, defined as observable inputs being quoted prices in active markets for identical assets;
- Level 2, defined as observable inputs other than quoted prices included in Level 1, including quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which significant inputs and significant value drivers are observable in active markets; and
- Level 3, defined as unobservable inputs for which little or no market data exists, consistent with reasonably available assumptions made by other participants therefore requiring assumptions based on the best information available.

A summary of the Company's liabilities measured at fair values that are included in our condensed consolidated balance sheets are as follows (by respective level of fair value hierarchy):

	Fair Value at March 31, 2016 (in millions)			
	Total	Level 1	Level 2	Level 3
Liabilities:				
Derivatives instruments(1)	$1.2	$—	$1.2	$—
	$1.2	$—	$1.2	$—

	Fair Value at December 31, 2015 (in millions)			
	Total	Level 1	Level 2	Level 3
Liabilities:				
Derivatives instruments(1)(2)	$2.3	$—	$2.3	$—
	$2.3	$—	$2.3	$—

(1) The fair value measurements of our interest rate swaps were determined using cash flow valuation models. The inputs to the cash flow models consist of, or are derived from, observable data for substantially the full term of the swaps. This observable data includes interest and swap rates, yield curves and credit ratings, which are retrieved from available market data. The valuations are then adjusted for the Company's own nonperformance risk as well as the counterparty's as required by the provisions of the authoritative guidance using a discounted cash flow technique that accounts for the duration of the interest rate swaps and the Company's as well as the counterparty's risk profile.

Note 8. Fair Value Measurements (Continued)

(2) The fair value of the interest rate caps were calculated using a cash flow valuation model. The main inputs were obtained from quoted market prices, the LIBOR interest rate and the projected three months LIBOR. The observable market quotes were then input into the valuation and discounted to reflect the time value of cash.

Accordingly, the valuations of assets and liabilities related to the derivative instruments fall under Level 2 of the authoritative guidance fair value hierarchy. There were no transfers into or out of Level 1, 2 or 3 during the three months ended March 31, 2016.

The Company's outstanding Senior Secured Credit Facility balances bear interest at variable rates, which, if left unmanaged, could expose the Company to potentially adverse changes in interest rates. The Company has historically entered into various interest rate swaps that effectively convert the variable interest rate component (excluding margin) to a fixed rate (excluding margin) on the required portion of the Company's outstanding debt. As of March 31, 2016, WOW has an interest rate swap covering $190.0 million of notional debt with a pay fixed rate of 3.62% and a receive rate of the greater of the three month LIBOR or 1.00%. The interest rate swap effectively fixes the notional amount of the floating rate debt at 2.62%. The interest rate swap expires in July 2016.

The estimated fair value of the Company's long-term debt, which includes debt subject to the effects of interest rate risk, was based on dealer quotes considering current market rates and was approximately $2,863.8 million, not including debt issuance costs, discount and premium, compared to carrying value of $2,899.8 million, not including debt issuance costs, discount and premium, as of March 31, 2016 and, therefore is categorized as a Level 1 within the fair value hierarchy.

Note 9. Commitments and Contingencies

The Company is party to various legal proceedings (including individual, class and putative class actions) arising in the normal course of its business covering a wide range of matters and types of claims including, but not limited to, general contracts, billing disputes, rights of access, programming, taxes, fees and surcharges, consumer protection, trademark and patent infringement, employment, regulatory, tort, claims of competitors and disputes with other carriers.

In accordance with GAAP, WOW accrues an expense for pending litigation when it determines that an unfavorable outcome is probable and the amount of the loss can be reasonably estimated. Legal defense costs are expensed as incurred. None of the Company's existing accruals for pending matters is material. WOW regularly monitors its pending litigation for the purpose of adjusting its accruals and revising its disclosures accordingly, in accordance with GAAP, when required. Litigation is, however, subject to uncertainty, and the outcome of any particular matter is not predictable. The Company vigorously defends its interests in pending litigation, and as of this date, WOW believes that the ultimate resolution of all such matters, after considering insurance coverage or other indemnities to which it is entitled, will not have a material adverse effect on its condensed consolidated financial position, results of operations, or cash flows.

Note 10. Related Party Transactions

The Company pays a quarterly management fee plus travel and miscellaneous expenses, if any, to Avista and Crestview. Such management fee is $0.4 million per quarter. The management fee paid by the Company for the three months ended March 31, 2016 and 2015 amounted to $0.4 million and $0.4 million, respectively.

From time to time, the Company makes payments, primarily relating to income taxes, on behalf of the Parent and Members. The Company made distributions to its Parent and its members for 2016 estimated federal taxes and 2015 and 2014 federal income taxes in the amount of $nil and $3.2 million for the three months ended March 31, 2016 and 2015, respectively. As of March 31, 2016 and December 31, 2015, the receivable from the Parent and Members amounted to $0.3 million.

Note 11. Subsequent Events

Ownership Restructuring

On April 1, 2016, the Company consummated a restructuring where it became wholly owned by WideOpenWest Kite, Inc. Previously, the Company was wholly owned by WideOpenWest Illinois, Inc., WideOpenWest Ohio, Inc., WOW Sigecom, Inc. and WideOpenWest Kite, Inc. (collectively, the "Members"). The Members were wholly owned subsidiaries of Racecar Acquisition, LLC, which is a wholly owned subsidiary of Racecar Holdings, LLC ,(the "Parent"). As a result of the restructuring, the Company became a single member LLC for federal income tax purposes. Under ASC 740, the restructuring is treated as a change in tax status due to a single member LLC being required to record current and deferred income taxes reflecting the results of its operations. The change in tax status will result in a significant deferred tax expense being recorded during the quarter ending June 30, 2016. The Company does not anticipate that the restructuring will have any significant impact on future operating cash flows as the Company's Parent has net operating loss carryforwards that would significantly reduce any required prospective tax payments but will impact the recording of current and deferred income taxes on a prospective basis.

Additional Investment in Parent

On April 29, 2016, funds managed by Avista and Crestview made an additional $40.0 million investment in newly-issued membership units in the Company's Parent. The proceeds from this transaction have been recorded to the Company's Parent's balance sheet and has not been pushed down and reflected in the Company's condensed consolidated financial statements.

Refinancing of Term B-1 Loans

On May 11, 2016, the Company entered into a fifth amendment (the "Fifth Amendment") to its Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013, November 27, 2013, May 21, 2015 and July 1, 2015 (the "Original Credit Agreement") among the Company and the other parties thereto.

The Fifth Amendment, among other provisions, provides for the addition of an incremental $432.5 million in new Term B Loans, having a maturity in April 2019 and which bear interest, at the

Note 11. Subsequent Events (Continued)

Company's option, at LIBOR plus 3.50% or ABR plus 2.50% and includes a 1.00% LIBOR floor. Proceeds from the issuance of the new Term B Loans were used to repay all remaining $382.5 million outstanding principal under the Company's Term B-1 Loans which had a maturity of July 2017 and which bore interest, at the Company's option, at LIBOR plus 3.00% or ABR plus 2.00% and which included a 0.75% LIBOR floor. The incremental $50.0 million in new Term B loans will be utilized by the Company for general corporate purposes.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Forward-Looking Statements

Certain statements contained in this Quarterly Report that are not historical facts contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. These forward-looking statements represent our goals, beliefs, plans and expectations about our prospects for the future and other future events. Forward-looking statements include all statements that are not historical fact and can be identified by terms such as "may," "intend," "might," "will," "should," "could," "would," "anticipate," "expect," "believe," "estimate," "plan," "project," "predict," "potential," or the negative of these terms. Although these forward-looking statements reflect our good-faith belief and reasonable judgment based on current information, these statements are qualified by important factors, many of which are beyond our control, which could cause our actual results to differ materially from those in the forward-looking statements, including, but not limited to:

- the wide range of competition we face in our business;
- conditions in the economy, including economic uncertainty or downturn, high unemployment levels and the level of activity in the housing sector;
- our ability to offset increased direct costs, particularly programming, with price increases;
- plans to develop future networks and upgrade facilities;
- the current and future markets for our services and products;
- competitive and technological developments;
- our exposure to the credit risk of customers, vendors and other third parties;
- possible acquisitions, alliances or dispositions;
- the effects of regulatory changes on our business;
- fluctuations in the economy or natural disasters in the area we operate;
- our substantial level of indebtedness;
- certain covenants in our debt documents;
- our failure to realize the anticipated benefits of acquisitions in the expected time frame or at all;
- our expectations with respect to the continuing integration of Knology, Inc. ("Knology") and the ability to realize expected cost savings related thereto;
- our ability to manage the risks involved in the foregoing;

and other factors described from time to time in our reports filed or furnished with the U.S. Securities and Exchange Commission (the "SEC"), and in particular those factors set forth in the section entitled "Risk Factors" on our Form 10-K filed with the SEC on March 17, 2016 and other reports subsequently filed with the SEC. Given these uncertainties, you should not place undue reliance on any such forward-looking statements. The forward-looking statements included in this report are made as of the date hereof or the date specified herein, based on information available to us as of such date. Except as required by law, we assume no obligation to update these forward-looking statements, even if new information becomes available in the future.

Overview

We are a fully integrated provider of high- speed data ("HSD"), cable television ("Video"), and digital telephony ("Telephony") services. We serve markets in nineteen Midwestern and Southeastern markets in the United States. We manage and operate our Midwestern broadband cable systems in Detroit and Lansing, Michigan; Chicago, Illinois; Cleveland and Columbus, Ohio; Evansville, Indiana; Baltimore, Maryland and Lawrence, Kansas. The Southeastern systems are located in Augusta, Columbus and West Point, Georgia; Charleston, South Carolina; Dothan, Auburn, Huntsville and Montgomery, Alabama; Knoxville, Tennessee; and Panama City and Pinellas County, Florida. Our primary business is the delivery of bundled communication services over our own network. In addition to our bundled package offerings, we sell these services on an unbundled basis. We have built our business through (i) acquisitions of cable systems, (ii) upgrades of acquired networks to introduce expanded broadband services including bundled high-speed data, video and telephony services, (iii) construction and expansion of our broadband network to offer integrated high-speed data, video and telephony services and (iv) organic growth of connections through increased penetration of services to new marketable homes and our existing customer base. At March 31, 2016, our networks passed 3,011 thousand homes and served 785 thousand total customers, reflecting a total customer penetration rate of approximately 26%.

Our most significant competitors are other cable television operators, direct broadcast satellite providers and certain telephone companies that offer services that provide features and functionality similar to our HSD, Video and Telephony services. We believe that our strategy of operating primarily in secondary markets provides better operating and financial stability compared to the more competitive environments in large metropolitan markets. We have a history of successfully competing in chosen markets despite the presence of competing incumbent providers through attractive high value bundling of our services and investments in new service offerings.

We believe that a decline in the U.S. economy, including a downturn in the housing market or increase in unemployment rates, may adversely affect consumer demand for our services. Additional capital and credit market disruptions could cause broader economic downturns, which could also lead to lower demand for our products and lower levels of advertising sales. A slowdown in growth of the housing market could severely affect consumer confidence and may cause increased delinquencies or cancellations by our customers or lead to unfavorable changes in the mix of products purchased.

In addition, we are susceptible to risks associated with the potential financial instability of our vendors and third parties on which we rely to provide products and services or to which we delegate certain functions. The same economic conditions that may affect our customers, as well as volatility and disruption in the capital and credit markets, also could adversely affect vendors and third parties and lead to significant increases in prices, reduction in output or the bankruptcy of our vendors or third parties upon which we rely. In addition, programming costs are a significant part of our operating expenses and are expected to continue to increase primarily as a result of contractual rate increases and additional service offerings.

Crestview Partners

On December 18, 2015, funds managed by Crestview, a private equity firm based in New York, and Parent consummated a transaction whereby Crestview Partners III GP, L.P. became the beneficial owner of approximately 35% of Parent. Under terms of the agreement (the "Crestview Purchase Agreement"), Crestview's funds purchased units held by Avista and other unitholders, and made a $125 million primary investment in newly-issued units. As of March 31, 2016, $25.0 million of proceeds from this transaction have been contributed down to us, while the remaining $84.3 million, net of accrued and paid transaction expenses, have been recorded to our Parent's balance sheet and have not been pushed down and reflected in our condensed consolidated financial statements. Crestview has

extensive experience in the telecommunications industry, and we believe this investment will help us capitalize on future growth opportunities.

Additional Investment in Parent

On April 29, 2016, funds managed by Avista and Crestview made an additional $40.0 million investment in newly-issued membership units in our Parent. The proceeds from this transaction have been recorded to our Parent's balance sheet and has not been pushed down and reflected in our condensed consolidated financial statements.

Refinancing of Term B-1 Loans

On May 11, 2016, the Company entered into a fifth amendment (the "Fifth Amendment") to its Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013, November 27, 2013, May 21, 2015 and July 1, 2015 (the "Original Credit Agreement") among us and the other parties thereto.

The Fifth Amendment, among other provisions, provides for the addition of an incremental $432.5 million in new Term B Loans, having a maturity in April 2019 and which bear interest, at our option, at LIBOR plus 3.50% or ABR plus 2.50% and includes a 1.00% LIBOR floor. Proceeds from the issuance of the new Term B Loans were used to repay all remaining $382.5 million outstanding principal under our Term B-1 Loans which had a maturity of July 2017 and which bore interest, at our option, at LIBOR plus 3.00% or ABR plus 2.00% and which included a 0.75% LIBOR floor. The incremental $50.0 million in new Term B Loans will be utilized by us for general corporate purposes.

Revolver Extension

On July 1, 2015, we entered into a fourth amendment (the "Fourth Amendment") to our Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013, November 27, 2013 and May 21, 2015 (the "Original Credit Agreement") among us and the other parties thereto.

Under the Original Credit Agreement, we had $200.0 million of borrowings available under our revolving credit facility (the "Revolver"), which was to mature as of July 17, 2017. Under the Fourth Amendment, the maturity date of $180.0 million of the $200.0 million in available borrowings under the Revolver is extended until July 1, 2020, provided that (i) we have no Term B Loans outstanding as of January 1, 2019 and (ii) any indebtedness incurred to refinance the Term B Loans has a maturity date no earlier than September 30, 2020. If either condition in provisions (i) and (ii) above is not satisfied as of January 1, 2019, then the Revolver will mature on January 1, 2019. In addition, in the event we have outstanding borrowings under the Revolver in excess of $180.0 million as of July 17, 2017, we would be required to pay down such borrowings to the extent of such excess.

Refinancing of Term B and B-1 Loans

On May 21, 2015, we entered into a third amendment (the "Third Amendment") to our Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013 and as further amended on November 27, 2013, among us and the other parties thereto.

The Third Amendment, among other provisions, provides for a refinancing of the Credit Agreement, resulting in $1,411.4 million in new Term B Loans, which bear interest, at our option, at LIBOR plus 3.50% or Adjusted Base Rate ("ABR") plus 2.50%. The new Term B Loans replace the $1,560.4 million in outstanding Term B Loans which were previously priced, at our option, at LIBOR plus 3.75% or ABR plus 2.75%. The proceeds from the refinancing were used to pay outstanding principal under the current Term B Loans. In connection with the Third Amendment in May 2015, we made a prepayment totaling $150.0 million, applied ratably, to the outstanding Term B Loans and

outstanding Term B-1 Loans. In addition, the Third Amendment provides for the ability to refinance our Senior Subordinated Notes with proceeds from the issuance of Senior Notes. We recorded a loss on extinguishment of debt of $22.9 million, primarily representing the expensing of debt issuance costs related to a portion of the former Term B Loans.

On November 27, 2013, we entered into a second amendment (the "Second Amendment") to the Credit Agreement, dated as of July 17, 2012, as amended on April 1, 2013 (the "Credit Agreement") among us, the guarantors thereto, the lenders party thereto, and the other parties thereto. Capitalized terms used herein without definition shall have the same meanings as set forth in the Credit Agreement.

The Second Amendment provided for the refinancing of the Credit Agreement, resulting in $425.0 million in new Term B-1 Loans, which bear interest, at our option, at LIBOR plus 3.00% or ABR plus 2.00%. The new Term B-1 Loans includes a 0.75% LIBOR floor. The new Term B-1 Loans replaced $398.0 million in outstanding Term B-1 Loans which were previously priced, at the Company's option, at LIBOR plus 3.25% or ABR plus 2.25% and which previously included a 1.00% LIBOR floor. The Company utilized the excess proceeds from the new Term B-1 Loans to repay existing, outstanding borrowings on its revolving credit facility and to pay fees and expenses associated with the refinancing. The Company recorded a loss on extinguishment of debt of $0.8 million, primarily representing the expensing of debt issuance costs related to a portion of the former Term B-1 Loans.

Additional 10.25% Senior Notes

On April 1, 2014, we issued $100.0 million aggregate principal amount of additional 10.25% Senior Notes, due 2019, (the "Additional Notes") in a private offering conducted pursuant to Rule 144A and Regulation S under the Securities Act of 1933, as amended (the "Securities Act"). The Additional Notes were issued at 113.00% plus interest deemed to have accrued from January 15, 2014. We used the net proceeds of the offering to repay the borrowings outstanding under the revolving credit facility, for general corporate purposes, and to pay certain fees and expenses relating to the offering.

The Additional Notes have been issued under the indenture governing our existing $725.0 million Senior Notes, due 2019, issued on July 17, 2012. The Additional Notes are treated as a single series with the existing Senior Notes and have the same terms as those of the Senior Notes. We agreed to file an exchange offer for the Additional Notes in a registration statement (the "Exchange Offer") with the SEC no later than 270 days from April 1, 2014. We filed the registration statement with the SEC on June 18, 2014 and the registration statement became effective on June 30, 2014. The Exchange Offer was completed on July 31, 2014.

Critical Accounting Policies and Estimates

In the preparation of our condensed consolidated financial statements, we are required to make estimates, judgments and assumptions we believe are reasonable based upon the information available, in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the periods presented. Critical accounting policies are defined as those policies that are reflective of significant judgments, estimates and uncertainties, which would potentially result in materially different results under different assumptions and conditions. We believe the following accounting policies are the most critical in the preparation of our condensed consolidated financial statements because of the judgment necessary to account for these matters and the significant estimates involved, which are susceptible to change.

Valuation of Plant, Property and Equipment and Intangible Assets

Carrying Value. The aggregate carrying value of our plant, property and equipment and intangible assets (including franchise operating rights and goodwill) comprised approximately 94% and 93% of our total assets at March 31, 2016 and December 31, 2015, respectively.

Plant, property and equipment are recorded at cost and include costs associated with the construction of cable transmission and distribution facilities, and new service installations at the customer location. Capitalized costs include materials, labor, and certain indirect costs attributable to the capitalization activity. Maintenance and repairs are expensed as incurred. Upon sale or retirement of an asset, the cost and related depreciation are removed from the related accounts and resulting gains or losses are reflected in operating results. We make judgments regarding the installation and construction activities to be capitalized. We capitalize direct labor associated with capitalizable activities and indirect cost using standards developed from operational data, including the proportionate time to perform a new installation relative to the total technical operations activities and an evaluation of the nature of the indirect costs incurred to support capitalizable activities. Judgment is required to determine the extent to which indirect costs incurred relate to capitalizable activities, and as a result should be capitalized. Indirect costs include (i) employee benefits and payroll taxes associated with capitalized direct labor, (ii) direct variable cost of installation and construction vehicle costs, (iii) the direct variable costs of support personnel directly involved in assisting with installation activities, such as dispatchers and (iv) indirect costs directly attributable to capitalizable activities.

Intangible assets consist primarily of acquired franchise operating rights, customer relationships and goodwill. Franchise operating rights represent the value attributable to agreements with local franchising authorities, which allows access to homes in the public right of way. Our franchise operating rights were acquired through business combinations. We do not amortize cable franchise operating rights as we have determined they have an indefinite life. Costs incurred in negotiating and renewing cable franchise agreements are expensed as incurred. Customer relationships represent the value of the benefit to us of acquiring the existing subscriber base and are amortized over the estimated life of the subscriber base, generally four years, on a straight-line basis. Goodwill represents the excess purchase price over the fair value of the identifiable net assets we acquired in business combinations.

Asset Impairments. Long-lived assets, including plant, property and equipment and intangible assets subject to amortization are evaluated for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the total of the expected undiscounted cash flows is less than the carrying amount of the asset, a loss is recognized for the difference between the fair value and the carrying value of the asset.

We evaluate the recoverability of our franchise operating rights at least annually on October 1, or more frequently whenever events or substantive changes in circumstances indicate the assets might be impaired. Franchise operating rights are evaluated for impairment by comparing the carrying value of the intangible asset to its estimated fair value. We calculate the fair value of franchise operating rights using the multi-period excess earnings method, an income approach which calculates the value of an intangible asset by discounting its future cash flows. The fair value is determined based on estimated discrete discounted future cash flows attributable to each franchise operating right intangible asset using assumptions consistent with internal forecasts. Key assumptions in estimating fair value under this method include, but are not limited to, revenue and subscriber growth rates (less anticipated customer churn), operating expenditures, capital expenditures (including any build out), market share achieved, contributory asset charge rates, tax rates and discount rate. The discount rate used in the model represents a weighted average cost of capital and the perceived risk associated with an intangible asset such as our franchise operating rights. The estimates and assumptions made in our valuations are inherently subject to significant uncertainties, many of which are beyond our control, and there is no assurance these results can be achieved. The primary assumptions for which there is a reasonable

possibility of the occurrence of a variation which would significantly affect the measurement value include the assumptions regarding revenue growth, programming expense growth rates, the amount and timing of capital expenditures and the discount rate utilized.

We also, at least annually on October 1, evaluate our goodwill for impairment for each reporting unit (which generally are represented by geographical operations of cable systems we manage). For evaluation of our goodwill, we utilize discounted cash flow analysis to estimate the fair value of each reporting unit and compare such value to the carrying amount of the reporting unit. In the event the carrying amount exceeds the fair value, we would be required to estimate the fair value of the assets and liabilities of the reporting unit as if the unit was acquired in a business combination, thereby revaluing goodwill. Any excess of the carrying value of goodwill over the revalued goodwill would be expensed as an impairment loss.

Fair Value Measurements

GAAP provides guidance for a framework for measuring fair value in the form of a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. Financial assets and liabilities are classified by level in their entirety based upon the lowest level of input that is significant to the fair value measurement. Level 1 inputs are quoted market prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability due to the fact there is no market activity. We record our interest rate swaps at fair value on the balance sheet and perform recurring fair value measurements with respect to these derivative financial instruments. The fair value measurements of our interest rate swaps were determined using cash flow valuation models. The inputs to the cash flow models consist of, or are derived from, observable data for substantially the full term of the swaps. This observable data includes interest and swap rates, yield curves and credit ratings, which are retrieved from available market data. The valuations are then adjusted for our own nonperformance risk as well as the counterparty as required by the provisions of the authoritative guidance using a discounted cash flow technique that accounts for the duration of the interest rate swaps and our and the counterparty's risk profile.

We also have non-recurring valuations primarily associated with (i) the application of acquisition accounting and (ii) impairment assessments, both of which require that we make fair value determinations as of the applicable valuation date. In making these determinations, we are required to make estimates and assumptions that affect the recorded amounts, including, but not limited to, expected future cash flows, market comparables and discount rates, remaining useful lives of long-lived assets, replacement or reproduction costs of property and equipment and the amounts to be recovered in future periods from acquired net operating losses and other deferred tax assets. To assist us in making these fair value determinations, we may engage third- party valuation specialists. Our estimates in this area impact, among other items, the amount of depreciation and amortization, and any impairment charges that we may report. Our estimates of fair value are based upon assumptions believed to be reasonable, but which are inherently uncertain. A significant portion of our long-lived assets were initially recorded through the application of acquisition accounting and all of our long-lived assets are subject to periodic or event-driven impairment assessments.

Legal and other contingencies

Legal and other contingencies have a high degree of uncertainty. When a loss from a contingency becomes estimable and probable, a reserve is established. The reserve reflects management's best estimate of the probable cost of ultimate resolution of the matter and is revised as facts and circumstances change. A reserve is released when a matter is ultimately brought to closure or the

statute of limitations lapses. The actual costs of resolving a claim may be substantially different from the amount of reserve we recorded. In addition, in the normal course of business, we are subject to various other legal and regulatory claims and proceedings directed at or involving us, which in our opinion will not have a material adverse effect on our financial position or results of operations or liquidity.

Programming Agreements

We exercise significant judgment in estimating programming expense associated with certain video programming contracts. Our policy is to record video programming costs based on our contractual agreements with our programming vendors, which are generally multi-year agreements that provide for us to make payments to the programming vendors at agreed upon market rates based on the number of customers to which we provide the programming service. If a programming contract expires prior to the parties' entry into a new agreement and we continue to distribute the service, we estimate the programming costs during the period there is no contract in place. In doing so, we consider the previous contractual rates, inflation and the status of the negotiations in determining our estimates. When the programming contract terms are finalized, an adjustment to programming expense is recorded, if necessary, to reflect the terms of the new contract. We also make estimates in the recognition of programming expense related to other items, such as the accounting for free periods, timing of rate increases and credits from service interruptions, as well as the allocation of consideration exchanged between the parties in multiple-element transactions.

Significant judgment is also involved when we enter into agreements which result in us receiving cash consideration from the programming vendor, usually in the form of advertising sales, channel positioning fees, launch support or marketing support. In these situations, we must determine based upon facts and circumstances if such cash consideration should be recorded as revenue, a reduction in programming expense or a reduction in another expense category (e.g., marketing).

Income Taxes

From time to time, we engage in transactions in which the tax consequences may be subject to uncertainty. Examples of such transactions include business acquisitions and dispositions, including dispositions designed to be tax free, issues related to consideration paid or received, and issues relating to investments and certain financing transactions. Significant judgment is required in assessing and estimating the tax consequences of these transactions. We prepare and file tax returns based on interpretation of tax laws and regulations. In the normal course of business, our tax returns are subject to examination by various taxing authorities. Such examinations may result in future tax, interest and penalty assessments by these taxing authorities. In determining our income tax provision for financial reporting purposes, we establish a reserve for uncertain income tax positions unless such positions are determined to be more likely than not of being sustained upon examination, based on technical merits. That is, for financial reporting purposes, we only recognize tax benefits taken on the tax return that we believe are more likely than not of being sustained. There is considerable judgment involved in determining whether positions taken on the tax return are more likely than not of being sustained.

We adjust our tax reserve estimates periodically because of ongoing examinations by, and settlements with, the various taxing authorities, as well as changes in tax laws, regulations and interpretations. The consolidated income tax provision of any given year includes adjustments to prior year income tax accruals that we consider appropriate and any related estimated interest. Our policy is to recognize, when applicable, interest and penalties on uncertain income tax positions as part of income tax provision.

On April 1, 2016, we consummated a restructuring where we became wholly owned by WideOpenWest Kite, Inc. Previously, we were wholly owned by WideOpenWest Illinois, Inc.,

WideOpenWest Ohio, Inc., WOW Sigecom, Inc. and WideOpenWest Kite, Inc. (collectively, the "Members"). The Members were wholly owned subsidiaries of Racecar Acquisition, LLC, which is a wholly owned subsidiary of Racecar Holdings, LLC (the "Parent"). As a result of the restructuring, we became a single member LLC for federal income tax purposes. Under ASC 740, the restructuring is treated as a change in tax status due to a single member LLC being required to record current and deferred income taxes reflecting the results of its operations. The change in tax status will result in a significant deferred tax expense being recorded during the quarter ended June 30, 2016. We do not anticipate that the restructuring will have any significant impact on future operating cash flows as our Parent has net operating loss carryforwards that would significantly reduce any required prospective tax payments but will impact the recording of current and deferred income taxes on a prospective basis.

Homes Passed and Subscribers

We report homes passed as the number of residential units, such as single residence homes, apartments and condominium units passed by our broadband network and listed in our database. We report Video subscribers as the number of basic cable subscribers, excluding customers who only subscribe to HSD or Telephony services in this total. We define Total RGU's (Revenue Generating Units) as the sum of HSD subscribers, video subscribers and telephony subscribers. The following table summarizes homes passed, total customers, subscribers and total RGU's for our services as of each respective date (in thousands):

	June 30 2014	Sep. 30, 2014(2)	Dec. 31, 2014(2)	Mar. 31 2015(2)	June 30 2015(2)	Sep. 30 2015(2)	Dec. 31 2015(2)	Mar.31 2016(2)
Homes passed	3,114	2,978	2,985	2,989	2,993	2,997	3,003	3,011
Total customers(1)	868	816	809	799	787	782	778	785
HSD RGU's	770	730	728	722	713	712	712	722
Video RGU's	699	654	635	606	583	565	547	537
Telephony RGU's	416	374	359	340	325	311	297	287
Total RGU's	1,885	1,758	1,722	1,668	1,621	1,588	1,556	1,546

(1) Defined as number of customers who receive at least one of our HSD, Video or Telephony services that we count as a subscriber, without regard to which or how many services they subscribe.

(2) Due to the sale of our South Dakota Systems on September 30, 2014, the South Dakota Systems homes passed and subscribers are not included in the above table for the quarters ended September 30, 2014 through March 31, 2016.

Subscriber information for acquired entities is preliminary and subject to adjustment until we have completed our review of such information and determined that it is presented in accordance with our policies. While we take appropriate steps to ensure subscriber information is presented on a consistent and accurate basis at any given balance sheet date, we periodically review our policies in light of the variability we may encounter across our different markets due to the nature and pricing of products and services and billing systems. Accordingly, we may from time to time make appropriate adjustments to our subscriber information based on such reviews.

Financial Statement Presentation

Revenue

Our operating revenue is primarily derived from monthly charges for HSD, Video, and Telephony to residential and commercial customers, other commercial services, advertising and other revenues.

- HSD revenue consists primarily of fixed monthly fees for data service and rental of cable modems.
- Video revenue consists of fixed monthly fees for basic, premium and digital cable television services and rental of video converter equipment, as well as fees from pay-per-view, video-on-demand and other events that involve a charge for each viewing.
- Telephony revenue consists primarily of fixed monthly fees for local service and enhanced services, such as call waiting, voice mail and measured and flat rate long-distance service.
- Other commercial service revenue consists of session initiated protocol, web hosting, metro Ethernet, wireless backhaul, advanced collocation and cloud infrastructure services.
- Other revenue consists primarily of franchise and other regulatory fees (which are collected by us but then paid to local authorities), advertising revenue and installation services.

Revenues attributable to monthly subscription fees charged to customers for our HSD, Video and Telephony services provided by our cable systems were 88% and 89% for the three months ended March 31, 2016 and 2015, respectively. The remaining approximately 10% of non-subscription revenue is derived primarily from franchise and other regulatory fees (which are collected by us but then paid to local authorities), advertising revenues and installation services.

Cost and Expenses

Our expenses primarily consist of operating, selling, general and administrative expenses, depreciation and amortization expense and interest expense.

Operating expenses primarily include programming costs, data costs, transport costs and network access fees related to our HSD and Telephony services, cable service related expenses, costs of dark fiber sales, network operations and maintenance services, customer service and call center expenses, bad debt, billing and collection expenses, franchise fees and other regulatory fees.

Selling, general and administrative expenses primarily include salaries and benefits of corporate and field management, sales and marketing personnel, human resources and related administrative costs.

Operating and selling, general and administrative expenses exclude depreciation and amortization expense, which is presented separately in the accompanying condensed consolidated statement of operations.

Depreciation and amortization expenses include depreciation of our broadband networks and equipment, buildings and leasehold improvements and amortization of other intangible assets with definite lives primarily related to acquisitions.

Realized and unrealized gain on derivative instruments, net includes adjustments to fair value for the various interest rate swaps and caps we enter into on the required portions of our outstanding variable debt. As we do not use hedge accounting for financial reporting purposes, at the end of each reporting period, the adjustment to fair value of our interest rate swaps and caps are recorded to earnings.

We control our costs of operations by maintaining strict controls on expenditures. More specifically, we are focused on managing our cost structure by improving workforce productivity, increasing the effectiveness of our purchasing activities and maintaining discipline in customer acquisition. We expect programming expenses to continue to increase due to a variety of factors, including increased demands by owners of some broadcast stations for carriage of other services or payments to those broadcasters for retransmission consent and annual increases imposed by programmers with additional selling power as a result of media consolidation. We have not been able to fully pass these increases on to our customers nor do we expect to be able to do so in the future without a potential loss of customers.

Results of operations

The following table summarizes our results of operation for the three months ended March 31, 2016 and 2015 (in millions):

	Three months ended March 31,		Change	
	2016	2015	$	%
Revenue	$302.3	$312.3	$(10.0)	(3)%
Costs and expenses:				
Operating (excluding depreciation and amortization)	164.5	178.3	(13.8)	(8)%
Selling, general and administrative	26.0	27.8	(1.8)	(6)%
Depreciation and amortization	52.5	54.8	(2.3)	(4)%
Management fee to related party	0.4	0.4	—	*
	243.4	261.3	(17.9)	(7)%
Income from operations	58.9	51.0	7.9	15%
Other income (expense):				
Interest expense	(54.2)	(58.9)	4.7	8%
Realized and unrealized gain on derivative instruments, net	1.1	2.0	(0.9)	(45)%
Other income, net	—	0.2	(0.2)	(100)%
Income (loss) before provision of income taxes	5.8	(5.7)	11.5	202%
Income tax expense	(1.0)	(0.9)	(0.1)	(11)%
Net income (loss)	$ 4.8	$ (6.6)	11.4	173%

*—Not meaningful

Three months ended March 31, 2016 compared to the three months ended March 31, 2015.

Revenue

Revenue for the three months ended March 31, 2016 decreased $10.0 million, or 3%, as compared to revenue for the three months ended March 31, 2015 as follows:

	Three months ended March 31,		Change	
	2016	2015	$	%
		(in millions)		
Residential subscription	$240.5	$254.8	$(14.3)	(6)%
Commercial subscription	25.8	24.1	1.7	7%
Total subscription	266.3	278.9	(12.6)	(5)%
Other commercial services	8.2	6.8	1.4	21%
Other	27.8	26.6	1.2	5%
	$302.3	$312.3	$(10.0)	(3)%

Of the $12.6 million, or 5%, decrease in total Subscription Revenue, approximately $28.5 million is attributable to a decrease in revenue generating units ("RGU") as compared to the three months ended March 31, 2015. Partially offsetting this decrease was a $15.9 million increase in average revenue per unit ("ARPU) of our customer base which is calculated as subscription revenue for each of the

HSD, video and telephone services divided by the average total average RGUs for each service category for the respective period.

The increase in Other revenue of $1.2 million, or 5%, is primarily due to increases in advertising revenue.

The following table details Subscription Revenue by service offering for the three months ended March 31, 2016 and the three months ended March 31, 2015:

	Three months ended March 31,		Change	
	2016	2015	$	%
	(in millions)			
HSD subscription	$ 90.8	$ 86.7	$ 4.1	5%
Video subscription	134.8	142.3	(7.5)	(5)%
Phone subscription	40.7	49.9	(9.2)	(18)%
	$266.3	$278.9	$(12.6)	(5)%

HSD subscription revenue increased $4.1 million, or 5%, during the three months ended March 31, 2016 compared to the three months ended March 31, 2015. The increase in HSD subscription revenue is primarily attributable to a $5.1 million year over year increase in HSD ARPU. Partially offsetting this was a decrease of $1.0 million related to a year over year decrease in average HSD RGU's.

Video subscription revenue decreased $7.5 million, or 5%, during the three months ended March 31, 2016 compared to the three months ended March 31, 2015. The decrease is primarily attributable to a year over year decrease of $19.4 million in average video RGU's. Partially offsetting this decrease was an $11.9 million increase in average year over year video ARPU.

Phone subscription revenue decreased $9.2 million, or 18%, during the three months ended March 31, 2016 compared to the three months ended March 31, 2015. The decrease is attributable to an $8.1 million decrease in year over year average phone RGU's and a decrease of $1.1 million in average year over year phone ARPU.

Operating expenses (excluding depreciation and amortization)

Operating expenses (excluding depreciation and amortization) decreased $13.8 million, or 8%, in the three months ended March 31, 2016 as compared to the three months ended March 31, 2015. The decreases are primarily due to decreased video programing costs and direct phone costs that correlate to the decreases in video and phone RGU's. In addition, decreased customer bad debt contributed to the decrease. Partially offsetting the decreases were increases in employee compensation costs and building expense at our operating facilities. We continue to see increases in video programming costs due to higher fees charged by content providers.

Selling, general and administrative (SG&A) expenses

SG&A expenses decreased $1.8 million, or 6%, in the three months ended March 31, 2016, as compared to the three months ended March 31, 2015. The decreases for the three months ended March 31, 2016, were primarily due to decreases in professional fees.

Depreciation and amortization expenses

Depreciation and amortization expenses decreased $2.3 million, or 4%, in the three months ended March 31, 2016, as compared to the three months ended March 31, 2015. The decrease is related to an increase in retirements of fully depreciated assets in the first quarter 2016.

Management fee to related party expenses

We pay a quarterly management fee of approximately $0.4 million per quarter plus any travel and miscellaneous expenses to Avista and Crestview.

Interest expense

Interest expense decreased $4.7 million or 8% in the three months ended March 31, 2016, as compared to the three months ended March 31, 2015. The decrease resulted from lower outstanding debt and lower interest rates in connection with the refinancing of our term B loans and principal payment of $150.0 million made in May 2015.

Realized and unrealized gain on derivative instruments, net

Realized and unrealized gain on derivative instruments was $1.1 million and $2.0 million, for the three months ended March 31, 2016 and March 31 2015, respectively. We do not use hedge accounting for financial reporting purpose so the adjustments to fair value of our interest rate swaps and caps are recorded to earnings.

Liquidity and Capital Resources

At March 31, 2016, we had $145.8 million in current assets, including $48.9 million in cash and cash equivalents, and $222.6 million in current liabilities. Our outstanding consolidated debt and capital lease obligations aggregated $2,879.3 million, of which $20.5 million is classified as current in our condensed consolidated balance sheet.

On December 18, 2015, Crestview, a leading private equity firm based in New York, and our Parent consummated a transaction whereby Crestview Partners III GP, L.P. became the beneficial owner of approximately 35% of Parent. Under terms of the agreement, Crestview's funds purchased units held by Avista and other unitholders, and made a $125 million primary investment in newly-issued units. As of March 31, 2016, $25.0 million of the funds have been contributed to us while $84.3 million of the proceeds from this transaction, net of accrued and paid transaction expenses, have been recorded to Parent's balance sheet and have not been pushed down and reflected in the accompanying condensed consolidated financial statements.

On April 29, 2016, funds managed by Avista and Crestview made an additional $40.0 million investment in newly-issued membership units in our Parent. The proceeds from this transaction has been recorded to our Parent's balance sheet and has not been pushed down and reflected in our condensed consolidated financial statements.

As of March 31, 2016, we had borrowing capacity of $192.3 million under our Revolving Credit Facility and were in compliance with all our debt covenants. Accordingly, we believe that we have sufficient resources to fund our obligations and anticipated liquidity requirements in the foreseeable future.

Historical Operating, Investing, and Financing Activities

Operating Activities

Net cash provided by operating activities increased $2.6 million from $23.6 million for the three months ended March 31, 2015 to $26.2 million for the three months ended March 31, 2016. The increase is due to an increase in net income, adjusted for non-cash items and offset partially by a decrease in working capital.

Investing Activities

Net cash used in investing activities increased $7.9 million from $55.6 million cash used for the three months ended March 31, 2015 to $63.5 million cash used for the three months ended March 31, 2016. Capital expenditures were $63.6 million and $55.6 million for the three months ended March 31, 2016 and 2015, respectively.

Capital expenditures will continue to be driven primarily by customer demand for our services. In the event we have higher-than-expected customer demand for our services, while resulting in higher revenue and income from operations, such increased demand may also increase our projected capital expenditures.

Financing Activities

Net cash (used) in and provided by financing activities increased $28.5 million from $8.9 million cash used in for the three months ended March 31, 2015 to $19.6 million cash provided by for the three months ended March 31, 2016. The change is primarily due to cash proceeds contributed from our parent in 2016 in the amount of $25.0 million related to the Crestview investment. In addition, we made a cash distribution to our Parent in the amount of $3.2 million for the payment of 2014 Federal Income Taxes during the three months ended March 31, 2015.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Our exposure to market risk is limited and primarily related to fluctuating interest rates associated with our variable rate indebtedness under our Senior Secured Credit Facility. As of March 31, 2016, borrowings under our Term B Loans and Term B-1 Loans (together, the "Term Facilities") and Revolving Credit Facility bear interest at our option at a rate equal to either an adjusted LIBOR rate (which is subject to a minimum rate of 1.00% for Term B Loans and minimum rate of 0.75% for the Term B-1 loans) or an ABR (which is subject to a minimum rate of 2.00% for Term Facilities). The applicable margins for the Term B Loans may change depending on the Company's leverage ratio, from a minimum of 3.50% up to a maximum of 4.00% for adjusted LIBOR loans or a minimum of 2.50% up to a maximum of 3.00% for ABR loans. The applicable margins for the Term B-1 Loans are 3.00% for adjusted LIBOR loans or 2.00% for ABR loans. The applicable margin for borrowings under the Revolving Credit Facility is 3.50% for adjusted LIBOR loans and 2.50% for ABR loans. We manage the impact of interest rate changes on earnings and operating cash flows by entering into derivative instruments to protect against increases in the interest rates on our variable rate debt. We use interest rate swaps, where we receive variable rate amounts in exchange for fixed rate payments. As of March 31, 2016, after considering our interest rate swaps and caps, approximately 89% of our Senior Secured Credit Facility is still variable rate debt. A hypothetical 100 basis point (1%) change in LIBOR interest rates (based on the interest rates in effect under our Senior Secured Credit Facility as of March 31, 2016) would result in an annual interest expense change of up to approximately $15.9 million on our Senior Secured Credit Facility.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

As of the end of the period covered by this report, under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, we have evaluated the effectiveness of the design and operation of our disclosure controls and procedures with respect to the information generated for use in this quarterly report. The evaluation was based in part upon reports and certifications provided by a number of executives. Based upon, and as of the date of that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that the disclosure controls and procedures were effective to provide reasonable assurances that information

required to be disclosed in the reports we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms.

In designing and evaluating the disclosure controls and procedures, our management recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable, not absolute, assurance of achieving the desired control objectives, and management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Based upon the above evaluation, we believe that our controls provide such reasonable assurances.

Changes in Internal Control over Financial Reporting

There was no change in our internal control over financial reporting during the first quarter of 2016 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II

Item 1. Legal Proceedings

The Company is party to various legal proceedings (including individual, class and putative class actions) arising in the normal course of its business covering a wide range of matters and types of claims including, but not limited to, general contracts, billing disputes, rights of access, programming, taxes, fees and surcharges, consumer protection, trademark and patent infringement, employment, regulatory, tort, claims of competitors and disputes with other carriers.

In accordance with GAAP, WOW accrues an expense for pending litigation when it determines an unfavorable outcome is probable and the amount of the loss can be reasonably estimated. Legal defense costs are expensed as incurred. None of the Company's existing accruals for pending matters is material. WOW regularly monitors its pending litigation for the purpose of adjusting its accruals and revising its disclosures accordingly, in accordance with GAAP, when required. Litigation is, however, subject to uncertainty, and the outcome of any particular matter is not predictable. The Company vigorously defends its interest in pending litigation, and as of this date, WOW believes the ultimate resolution of all such matters, after considering insurance coverage or other indemnities to which it is entitled, will not have a material adverse effect on the condensed consolidated financial position, results of operations, or our cash flows.

Item 1A. Risk Factors

There have been no material changes in our risk factors from those disclosed in our Form 10-K filed with the SEC on March 17, 2016.

Item 2. Unregistered Sales of Equity Proceeds and Use of Proceeds.

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine and Safety Disclosures

Not applicable.

Item 5. Other Information

None.

Item 6. Exhibits

Exhibit Number	Exhibit Description	Filed Herewith
31.1	Certification of Chief Executive Officer pursuant to 15 U.S.C. Section 10A, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	*
31.2	Certification of Chief Financial Officer pursuant to 15 U.S.C. Section 10A, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	*
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	*
101.INS	XBRL Instance Document	**
101.SCH	XBRL Taxonomy Extension Schema Document	**
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document	**
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document	**
101.LAB	XBRL Taxonomy Extension Label Linkbase Document	**
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document	**

* Filed herewith.

** Furnished herewith

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WIDEOPENWEST FINANCE, LLC

May 11, 2016

By: /s/ STEVEN COCHRAN

Steven Cochran
Chief Executive Officer

By: /s/ RICHARD E. FISH, JR.

Richard E. Fish, Jr.
Chief Financial Officer

Exhibit 31.1

Certification of Chief Executive Officer
Pursuant to 15 U.S.C. Section 10A, as Adopted Pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002

I, Steven Cochran, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of WideOpenWest Finance, LLC for the quarterly period ended March 31, 2016;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's Board of Directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

May 11, 2016

By: /s/ STEVEN COCHRAN

Steven Cochran
Chief Executive Officer

Exhibit 31.2

**Certification of Chief Financial Officer
Pursuant to 15 U.S.C. Section 10A, as Adopted Pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002**

I, Richard E. Fish, Jr. certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of WideOpenWest Finance, LLC for the quarterly period ended March 31, 2016;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's Board of Directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

May 11, 2016

By: /s/ RICHARD E. FISH, JR.

Richard E. Fish, Jr.
Chief Financial Officer

Exhibit 32.1

Certification of Chief Executive Officer and Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report of WideOpenWest Finance, LLC (the *"Company"*) on Form 10-Q for the quarterly period ended March 31, 2016, as filed with the Securities and Exchange Commission on the date hereof (the *"Report"*), Steven Cochran, Chief Executive Officer and Richard E. Fish, Jr., Chief Financial Officer, of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 11, 2016

By: /s/ STEVEN COCHRAN

Steven Cochran
Chief Executive Officer

By: /s/ RICHARD E. FISH, JR.

Richard E. Fish, Jr.
Chief Financial Officer