



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 31, 2006

Via U.S. Mail and Fax (512-742-4115)

Mr. Lynn D. Anderson  
Senior Vice President and Chief Financial Officer  
Broadwing Corporation  
1122 Capital of Texas Highway  
Austin, TX 78746

**Re: Broadwing Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 6, 2006**

**File No. 0-30989**

Dear Mr. Anderson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director