

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 6, 2010

Mr. Steven J. Johnston  
Chief Financial Officer  
Cincinnati Financial Corporation  
6200 S. Gilmore Road  
Fairfield, Ohio 45014-5141

**Re: Cincinnati Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Quarter ended March 31, 2009**  
**File No. 0-04604**

Dear Mr. Johnston:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief