



DIVISION OF  
CORPORATION FINANCE

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

November 28, 2017

Steven Johnston  
President and Chief Executive Officer  
Cincinnati Financial Corporation  
6200 S. Gilmore Road  
Fairfield, Ohio 45014

**Re: Cincinnati Financial Corporation  
Registration Statement on Form S-3  
Filed November 17, 2017  
File No. 333-221629**

Dear Mr. Johnston:

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

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeffrey Gabor at 202-551-2544 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: J. Eric Quinn