



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

Mail Stop 3720

January 19, 2010

Mr. Gary J. Wojtaszek
Chief Financial Officer
Cincinnati Bell Inc.
221 East Fourth Street
Cincinnati, Ohio 45202

**Re: Cincinnati Bell Inc.
Form 10-K for fiscal year ended December 31, 2008
Filed February 27, 2009
and Documents Incorporated by Reference
File No. 1-08519**

Dear Mr. Wojtaszek:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Robert Bartelmes, for

Larry Spigel
Assistant Director