



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

December 10, 2015

Leigh R. Fox
Chief Financial Officer
Cincinnati Bell Inc.
221 East Fourth Street
Cincinnati, OH 45202

**Re: Cincinnati Bell Inc.
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 26, 2015
File No. 001-08519**

Dear Mr. Fox:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications

cc: Christopher J. Wilson
Cincinnati Bell Inc.