



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 9, 2017

Andrew R. Kaiser  
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, 2015  
Filed February 25, 2016  
File No. 1-08519**

Dear Mr. Kaiser:

We have completed our review of your filings. 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.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications