



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 23, 2017

Christopher Wilson  
General Counsel and Secretary  
Cincinnati Bell, Inc.  
221 East 4th Street, Suite 103-1290  
Cincinnati, OH 45202

**Re: Cincinnati Bell, Inc.  
Registration Statement on Form S-4  
Filed August 17, 2017  
File No. 333-22013**

Dear Mr. Wilson:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Robert I. Townsend  
Cravath, Swaine & Moore LLP