Via Facsimile and U.S. Mail Mail Stop 6010

September 14, 2007

Kenneth W. Stecher Chief Financial Officer, Executive Vice President, Secretary and Treasurer Cincinnati Financial Corporation 6200 S. Gilmore Road Fairfield, Ohio 45014-5141

Re: Cincinnati Financial Corporation Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 28, 2007 File Number: 000-04604

Dear Mr. Stecher:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson Accounting Branch Chief