

April 14, 2023

Steven J. Johnston  
Chairman and Chief Executive Officer  
Cincinnati Financial Corporation  
6200 S. Gilmore Road  
Fairfield, OH 45014

Financial Corporation

Statement on Form S-3

Re: Cincinnati

Registration

Filed April 5, 2023  
File No. 333-271136

Dear Steven J. Johnston:

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 Robert Arzonetti at (202) 551-8819 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

Amy Shepherd