

**Form 8-K Cincinnati Bell
Inc.**

Section 2 - Financial Information

Item 2.02 Results of Operations and Financial Condition

On April 30, 2008, Cincinnati Bell Inc. reported its financial results for the first quarter 2008. The earnings release is attached as Exhibit 99.1.

Section 7 - Regulation FD

Item 7.01 Regulation FD Disclosure

On April 30, 2008, John F. Cassidy, the Company's president and chief executive officer, and Brian Ross, the Company's chief financial officer, will present first quarter 2008 results. The presentation will be webcast both live and on-demand. To listen, go to the Investor Relations section of www.cincinnati-bell.com, click on the Webcasts/Presentations tab and follow the instructions for accessing the webcast.

A copy of the presentation to be made during the meeting is attached to this Current Report as Exhibit 99.2.

The information in Items 2.02 and 7.01 and the exhibits attached to this Current Report as Exhibits 99.1 and 99.2 are being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934 or otherwise subject to the liabilities of that Section nor shall they be deemed incorporated by reference into any filing under the Securities Act of 1933 or the Securities Act of 1934, except as shall be expressly stated by specific reference in such filing.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

Exhibit 99.1 Press release dated April 30, 2008

Exhibit 99.2 Presentation made during the Cincinnati Bell first quarter 2008 earnings conference call on April 30, 2008

Forward Looking Statements

Certain of the statements and predictions contained in this report constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act. In particular, statements, projections or estimates that include or reference the words "believes," "anticipates," "plans," "intends," "expects," "will," or any similar expression fall within the safe harbor for forward-looking statements contained in the Reform Act. Actual results or outcomes may differ materially from those indicated or suggested by any such forward-looking statement for a variety of reasons, including, but not limited to: Cincinnati Bell's ability to maintain its market position in communications services, including wireless, wireline and Internet services; general economic trends affecting the purchase or supply of telecommunication services; world and national events that may affect the ability to provide services; changes in the regulatory environment; any rulings, orders or decrees that may be issued by any court or arbitrator; restrictions imposed under various credit facilities and debt instruments; work stoppages caused by labor disputes; and Cincinnati

Bell's ability to develop and launch new products and services. More information on potential risks and uncertainties is available in recent filings with the Securities and Exchange Commission, including Cincinnati Bell's Form 10-K report, Form 10-Q reports and Form 8-K reports. The forward-looking statements included in this report represent Company estimates as of April 30, 2008. Cincinnati Bell anticipates that subsequent events and developments will cause its estimates to change.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CINCINNATI BELL INC.

By: /s/ Christopher J. Wilson
 Christopher J. Wilson
 Vice President, General Counsel and Secretary

Date: April 30, 2008

Exhibit Index

Exhibit No. Exhibit

- 99.1 Press release dated April 30, 2008
- 99.2 Presentation made during the Cincinnati Bell first quarter 2008 earnings conference call on April 30, 2008