SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 3)

UNITED CITIES GAS COMPANY

(Name of Issuer)

COMMON STOCK, no par value

(Title of Class of Securities)

909823106

(CUSIP Number)

Check the following box if a fee is being paid with this statement []. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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[1] Name of Reporting Persons S.S. or I.R.S. Identification Nos.			
Cincinn	ati Financial Corporation 31-0746871		
[2] Check The Appropr (a) (b)			
[3] SEC Use Only			
[4] Citizenship or Pl	ace of Organization		
	Wilmington, Delaware		
Number of Shares	[5]Sole Voting Power 648,500 *		
Beneficially Owned By	[6]Shared Voting Power -0-		
Each Reporting Person	[7]Sole Dispositive Power 648,500		
With	[8]Shared Dispositive Power -0-		
[9] Aggregate Amount Beneficially Owned By Each Reporting Person			
	648,500		
[10] Check Box#	unt In Row [9]Excludes Certain Shares		
N/A			
[11] Percent Of Class Represented By Amount In Row 9			
	6.332%		
[12] Type Of Reportin	g Person*		
PH			

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Item 1(a) Name of Issuer: UNITED CITIES GAS COMPANY

Item 1(b) Address of Issuer's Principal Executive Offices:

5300 Maryland Way

Brentwood, Tennessee 37027

Item 2(a) Name of Person Filing: Cincinnati Financial Corporation

Item 2(b) Address of Principal Business Office:

P.O. Box 145496

Cincinnati, Ohio 45250-5496 Item

Item 2(c) Citizenship: Delaware

Item 2(d) Title of Class of Securities:

Common Stock, no par value

Item 2(e) CUSIP Number:

909823106

Item 3. Type of Reporting Person

(a)[] Broker or Dealer registered under Section 15 of the $\operatorname{\mathsf{Act}}$

- (b)[] Bank as defined in section 3(a)(6) of the Act
 (c)[] Insurance Company as defined in sections 3(a)(19) of the Act
 (d)[] Investment Company registered under section 8 of the Investment Company Act
- (e)[] Investment Adviser registered under section 203 of the Investment Advisers Act of 1940
- (f)[] Employess Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1947 or Endowment Fund
- (g)[x] Parent Holding Company, in accordance with 240.13d-b(ii)(G)
- (h) Group, in accordance with 240.13d-1(b)(1)(ii)(H)

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Item 4 Ownership:

(a) Amount Beneficially Owned: 648,500

(b) Percent of Class: 6.332

(c) Number of Shares as to which CFC has:

(ii) shared power to vote or to direct the vote

(iv) shared power to dispose or to direct the dispostion of-0-

Item 5. Ownership of Five Percent or Less of a Class:

N/A

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company:

This Schedule 13G is being filed by the Cincinnati Financial Corporation for itself or, if item 3(g) has been checked, as a parent holding company with respect to the holding of its following subsidiaries:

1947 or Endowment Fund

[x] Cincinnati Financial Corporation(31-0746871), a parent holding company, in accordance with 240.13d-(b)(ii)(G)
[] Cincinnati Insurance Company(31-0542366), an insurance company as defined in sections 3(a)(19) of the Act
[] Cincinnati Casualty Company(31-0826946), an insurance company as defined in sections 3(a)(19) of the Act
[] Cincinnati Life Insurance Company(31-1213778), an insurance company as defined in sections 3(a)(19) of the Act
[] Cincinnati Financial Retirement Plan Trust(31-0746871), an employee benefit plan, pension fund which is subject to the provisions of the Employee Retirement Income Security Act of

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- Item 8. Identification and Classification of Members of the Group:
- Item 9. Notice of Dissolution of Group:

Item 10. Certification:

By signing below I certify that to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 1, 1994

The Cincinnati Financial Corporation

By /S/ Robert J. Driehaus
Robert J. Driehaus
Financial Vice President

 $^{^{\}star}$ This stock is held in custody by The Fifth Third Bank.