

Cincinnati Bell Inc.
201 E. Fourth Street, 102-732
P. O. Box 2301
Cincinnati, Ohio 45201
(513) 397-7744

2520040150844

February 18, 1994

William H. Zimmer III
Secretary and Treasurer

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW.
Washington, D.C. 20210

**Cincinnati
Bell**

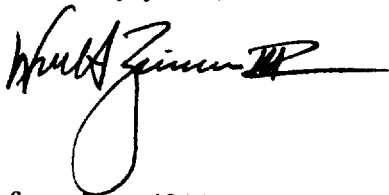
Dear Sir or Madam:

In accordance with the provisions of 29 CFR 2520.104-23(b), this is to advise you that Cincinnati Bell Inc., EIN 31-1056105, maintains four plans or arrangements for a select group of management or highly compensated employees. The following is a list of such arrangements. The first three arrangements listed below were previously reported to the Pension and Welfare Benefits Administration in a letter dated December 18, 1992 pursuant to the PWBA notice published in 57 FR 33019.

Plan	Number of Participants
1. Senior Management Award Deferral Plan (superseded effective January 1, 1994 by the Cincinnati Bell Inc. Executive Deferred Compensation Plan)	4
2. Cincinnati Bell Inc. Pension Program	7 actives 24 retirees
3. Cincinnati Bell Management Pension Plan*	2,855 actives 1,479 retirees
4. Cincinnati Bell Inc. Executive Deferred Compensation Plan	8

If you need any additional information concerning this submission, please contact Ms. Kim M. Cornelius at (513) 397-6778.

Very truly yours,



*CBMPP provides benefits in excess of sections 401(a)(17) and 415 of the Internal Revenue Code. Each participant could potentially exceed these limits.