

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions

Filing Date: **1994-02-10**
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SUBJECT COMPANY

UNITED STATES SHOE CORP

CIK: **101771** | IRS No.: **310474200** | State of Incorporation: **OH** | Fiscal Year End: **0131**
Type: **SC 13G** | Act: **34** | File No.: **005-10927** | Film No.: **94505709**
SIC: **5621** Women's clothing stores

Business Address
*ONE EASTWOOD DR
CINCINNATI OH 45227
5135277000*

FILED BY

PRUDENTIAL INSURANCE CO OF AMERICA

CIK: **729057** | IRS No.: **221211670** | State of Incorporation: **NJ** | Fiscal Year End: **1231**
Type: **SC 13G**
SIC: **6311** Life insurance

Business Address
*PRUDENTIAL PLZ
751 BROAD STREET
NEWARK NJ 07102-3777*

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

A fee is being paid with this statement.

Name of

Issuer: UNITED STATES SHOE CORP.

Title of Class

of Securities: Common Stock

CUSIP Number: 912605102

1) NAME OF I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

The Prudential Insurance Company of America 22-1211670

2) MEMBER OF A GROUP: (a) N/A
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: A mutual insurance company organized
under the laws of the State of New Jersey

NUMBERS OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power:	8,300	See Exhibit A
6) Shared Voting Power:	2,789,800	See Exhibit A
7) Sole Dispositive Power:	8,300	See Exhibit A
8) Shared Dispositive Power:	2,789,800	See Exhibit A

9) AGGREGATE AMOUNT BENEFICIALLY OWNED: 2,798,100 See Exhibit A

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: N/A

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9): 6.1

12) TYPE OF REPORTING PERSON: BD, IC, IA

ITEM 1(a). NAME OF ISSUER:

UNITED STATES SHOE CORP.

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

One Eastwood Drive
324 8th Avenue SW
Cincinnati, OH 45227

ITEM 2(a). NAME OF PERSON FILING:

The Prudential Insurance Company of America

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

Prudential Plaza
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

A mutual insurance company organized under the laws
of the State of New Jersey

ITEM 2(d). TITLE OF CLASS SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

912605102

ITEM 3. The Person filing this statement is an Insurance Company as defined in Section 3(a)(19) of the Securities Exchange Act of 1934, a Broker-Dealer registered under Section 15 of that Act and an Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.

ITEM 4. OWNERSHIP:

(a) Number of Shares

Beneficially Owned: 2,798,100 See Exhibit A

(b) Percent of Class: 6.1

(c) Powers	Number Of Shares
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Sole power to vote or to direct the vote	8,300	See Exhibit A
Shared power to vote or to direct the vote	2,789,800	See Exhibit A
Sole power to dispose or to direct disposition	8,300	See Exhibit A
Shared power to dispose or to direct disposition	2,789,800	See Exhibit A

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

Not Applicable

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

See Exhibit A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ULTIMATE PARENT COMPANY:

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, The Prudential Insurance Company of America certifies that, to the best of its 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 purpose or effect.

The filing of this statement should not be construed as an admission that Prudential is or was for the purposes of Section 13(d) or 13(g) of the Securities Exchange Act of 1934, the beneficial owner of any registered equity securities of the issuer.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, The Prudential Insurance Company of America certifies that the information set forth in this statement is true, complete and correct.

THE PRUDENTIAL INSURANCE COMPANY OF AMERICA

By: Mary L. Cavanaugh
Vice President & Investment Counsel

Date: January 31, 1994

As of: December 31, 1993

Exhibit A

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

The Prudential Insurance Company of America ("Prudential") may have direct or indirect voting and/or investment discretion over 2,798,100 shares of the Issuer's common stock which are held for the benefit of its clients by its separate accounts, externally managed accounts and registered investment companies. Prudential is reporting the combined holdings of these entities for the purpose of administrative convenience.

These shares were acquired in the ordinary course of business, and not with the purpose or effect of changing or influencing control of the Issuer. The filing of this statement should not be construed as an admission that Prudential is, for the purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of these shares.

