

Susan K. Cooper
Sr. Human Resources Executive

Room 13J08
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January 23, 1997

VIA U.S. MAIL

2520032031967

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

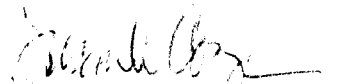
Dear Sirs:

In accordance with provisions of the Employee Retirement Income Security Act of 1974, the following plans are being submitted using the alternative method of compliance described in 29 CFR 2520.104-23.

EMPLOYER'S NAME AND ADDRESS: BellSouth Corporation 1155 Peachtree Street, N.E. Atlanta, Georgia 30309
FEDERAL EMPLOYER IDENTIFICATION NUMBER: 58-1533433

BellSouth Corporation maintains 9 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees for which benefits are paid as needed solely from the general assets of the company. These plans have the following respective number of participants: 859, 100, 988, 38, 49, 271, 36, 1, 13.

Sincerely,


Susan K. Cooper