

Bellcore

Bell Communications Research

September 2, 1994

2520032031112

Judith S. Musicant
Senior Attorney

LCC 2E333
290 W. Mt. Pleasant Avenue
Livingston, New Jersey 07039
201-740-6415

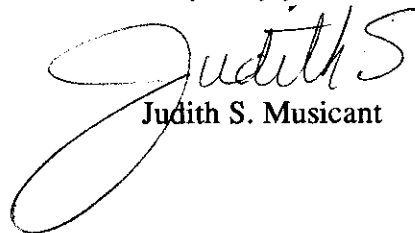
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

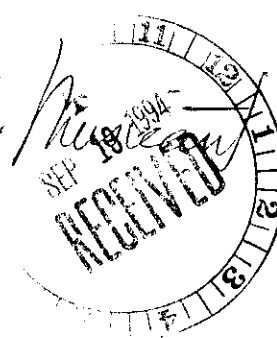
Dear Sir or Madam:

Please be advised that Bell Communications Research, Inc., with headquarters at 290 West Mt. Pleasant Avenue, Livingston, New Jersey 07039 (EIN 22-2478398), maintains the following plans primarily for the purpose of providing deferred compensation for a select group of highly compensated management employees:

<u>Plan Name</u>	<u>Number of Eligible Employees</u>
Non-Qualified Pension Plan	35
Short Term Incentive Award Plan	8
Long Term Incentive Award Plan	55
Stock Appreciation Rights Plan	69
Officer Supplemental Savings Plan	6
Supplemental Savings Plan	25
Mid-Career Hire Pension Plan	16

Very truly yours,


Judith S. Musicant



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