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**BellSouth Corporation**  
Suite 2001  
1155 Peachtree Street, N.E.  
Atlanta, Georgia 30309

**Rebecca M. Dunn**  
Senior Vice President  
Corporate Compliance and  
Corporate Secretary

404 249 3400

August 12, 2002

**By UPS**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609

Re: Sworn Statements by CEO and CFO

Dear Mr. Katz:

As required by Commission Order 4-460, Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed please find the sworn statements of BellSouth Corporation's Chief Executive Officer, Mr. F. Duane Ackerman, and Chief Financial Officer, Mr. Ronald M. Dykes.

Please acknowledge receipt of this letter and the enclosures by stamping the enclosed copy of this letter with the date and time of receipt and returning it to the undersigned in the self-addressed stamped envelope.

Feel free to call me at 404 249-3400 with any questions regarding this matter.

Very truly yours,



Rebecca M. Dunn  
Senior Vice President – Corporate Compliance and  
Corporate Secretary

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Enclosures

cc: F. Duane Ackerman  
Ronald M. Dykes  
Charles R. Morgan

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**Statement Under Oath of Principal Executive Officer and Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, F. Duane Ackerman, state and attest that:


(1) To the best of my knowledge, based upon a review of the covered reports of BellSouth Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

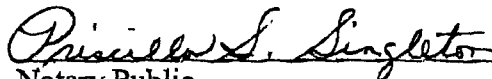
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the year ended December 31, 2001, as filed with the Commission, of BellSouth Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of BellSouth Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
F. Duane Ackerman

Subscribed and sworn to  
before me this 12<sup>th</sup> day of  
August, 2002.

August 12, 2002

  
Notary Public

My Commission Expires: August 5, 2005

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