



U.S. Securities and Exchange Commission

OMB Number: 3235-0569

Expires: January 31, 2003

UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934

The Commission has commenced an investigation to ascertain facts, conditions, practices and other matters relating to the financial statements and accounting practices of certain large publicly traded companies.

In light of recent reports of accounting irregularities at public companies, including some large and seemingly well-regarded companies, the purpose of the Commission's investigation is to provide greater assurance to the Commission and to investors that persons have not violated, or are not currently violating, the provisions of the federal securities laws governing corporate issuers' financial reporting and accounting practices, and to aid the Commission in assessing whether it is necessary or appropriate in the public interest or for the protection of investors for the Commission to adopt or amend rules and regulations governing corporate issuers' reporting and accounting practices and/or for the Commission to recommend legislation to Congress concerning these matters.

As part of this investigation, the Commission believes it necessary to require written statements, under oath, from senior officers of certain publicly traded companies, identified in [the list](#) attached hereto (the "Companies"), with revenues during their last fiscal year of greater than \$1.2 billion, that file reports with the Commission pursuant to the Securities Exchange Act of 1934, regarding the accuracy of their Companies' financial statements and their consultation with the Companies' audit committees.

Accordingly, pursuant to Section 21(a) of the Securities Exchange Act, it is:

ORDERED, that the principal executive officer and principal financial officer of each of the Companies shall either (a) file a statement in writing, under oath, in the form of [Exhibit A](#) hereto, or (b) file a statement in writing, under oath, describing the facts and circumstances that would make such a statement incorrect. In either case, such statement shall further declare in writing, under oath, whether or not the contents of the statement have been reviewed with the Company's audit committee, or in the absence of an audit committee, the independent members of the Company's board of directors. Such sworn statement shall be delivered for publication in written form to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, DC 20549 by the close of business on the first date that a Form 10-K or Form 10-Q of such Company is required to be filed with the Commission on or after August 14, 2002.

By the Commission.

June 27, 2002

Jonathan G. Katz
Secretary

Paperwork Reduction Act Disclosure: The Office of Management and Budget has approved this collection of information pursuant to 44 U.S.C. § 3507 and 5 C.F.R. § 1320.13. The OMB control number for this collection of information pursuant to this Order and Exhibit A is 3235-0569, and it expires on January 31, 2003. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. The information will be used to provide greater assurance to the Commission and to investors that persons have not violated, or are not currently violating, the provisions of the federal securities laws governing corporate issuers' financial reporting and accounting practices, and to aid the Commission in assessing whether it is necessary or appropriate in the public interest or for the protection of investors for the Commission to adopt or amend rules and regulations governing corporate issuers' financial practices and/or for the Commission to recommend legislation to Congress concerning these matters. We estimate that providing the requested information will take, on average, approximately 25 hours. Any member of the public may direct to the Commission any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden. Responses to the collection of information are mandatory and will not be kept confidential.

<http://www.sec.gov/rules/other/4-460.htm>

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Modified: 07/01/2002

Exhibit A

(Corrected)

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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, [Name of principal executive officer or principal financial officer], state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of [company name], 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/have not] reviewed the contents of this statement with [the Company's audit committee] [*in the absence of an audit committee*, the independent members of the Company's board of directors].

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

- [identify most recent Annual Report on Form 10-K filed with the Commission] of [company name];
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of [company name] filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

[Signature*]

[Name]

[Date]

Subscribed and sworn to
before me this ____ day of
_____ 2002.

/s/ _____
Notary Public

My Commission Expires:

[* Separate statements to be signed by each of the Principal Executive Officer and the Principal Financial Officer.]

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