

VIA OVERNIGHT MAIL

August 6, 2002

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

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OFFICE OF THE SECRETARY

AUG 7 2002

Re: Seaboard Corporation CEO and CFO  
Sworn Statements Pursuant to Section  
21(a)(1) of Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to Order 4-460 issued by the Securities and Exchange Commission on June 27, 2002, enclosed are the required Statements under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for Seaboard Corporation, as signed on August 5, 2002 by H. Harry Bresky (Chairman of the Board, President and Chief Executive Officer) and Robert L. Steer (Senior Vice President, Treasurer and Chief Financial Officer). Yesterday, Seaboard Corporation also filed its Quarterly Report on Form 10-Q for the period ended June 29, 2002 by EDGAR.

Also enclosed is a copy of this letter and statements. Please date stamp the copy and return it in the enclosed postage paid self-addressed envelope included herewith.

Please contact me if you have any questions.

Very truly yours,

SEABOARD CORPORATION



David M. Becker  
Vice President and General Counsel

Enclosures

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

I, Robert L. Steer, Senior Vice President, Treasurer and Chief Financial Officer of Seaboard Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Seaboard 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 reviewed the contents of this statement with Seaboard Corporation'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":

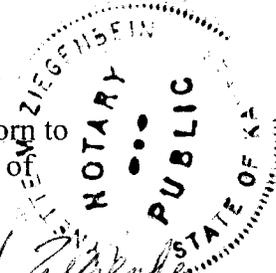
- Annual Report on Form 10-K for the Year Ended December 31, 2001 of Seaboard Corporation
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Seaboard Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments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

Robert L. Steer  
Senior Vice President, Treasurer  
and Chief Financial Officer  
August 5, 2002

Subscribed to and sworn to  
before me this 5<sup>th</sup> day of  
August 2002.

/s/   
Notary Public

My Commission Expires: 11/13/05



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