

TEMPLE-INLAND
INC.

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GRANT F. ADAMSON
Senior Counsel

P.O. Box 777
303 South Temple Drive
Diboll, Texas 75941
Phone: (936) 829-1348
Fax: (936) 829-1685
gadamson@templeinland.com

August 12, 2002

VIA OVERNIGHT DELIVERY

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

RECEIVED
OFFICE OF THE SECRETARY
AUG 13 2002

Re: SEC Order 4-460

Dear Mr. Katz:

Please find enclosed pursuant to the Securities and Exchange Commission's Order No. 4-460 the following original executed documents:

1. Statement Under Oath of Kenneth M. Jastrow, II, Chief Executive Officer of Temple-Inland Inc., Regarding Facts and Circumstances Relating to Exchange Act Filings, and
2. Statement Under Oath of Randall D. Levy, Chief Financial Officer of Temple-Inland Inc., Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please acknowledge receipt of these statements by file stamping the enclosed copy of this letter and returning it in the enclosed pre-addressed, stamped envelope.

If you should have any questions or comments regarding this matter, please do not hesitate to contact me.

Very truly yours,



Grant F. Adamson

Enclosures

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**

I, Randall D. Levy, Chief Financial Officer of Temple-Inland Inc., state and attest that:

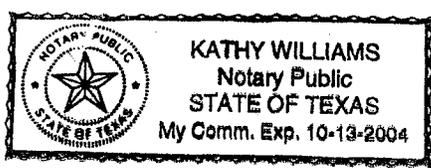
- (1) To the best of my knowledge, based upon a review of the covered reports of Temple-Inland Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in 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":
 1. Annual Report on Form 10-K for the year ended December 29, 2001, of Temple-Inland Inc.;
 2. all reports on Form 10-Q, all reports on Form 8-K, and all definitive proxy materials of Temple-Inland Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 3. any amendments to any of the foregoing.

Randall D. Levy
 Randall D. Levy
 August 12, 2002

Subscribed and sworn to before me this 12th day of August 2002.

/s/ *Kathy Williams*
 Notary Public in and for the State of Texas

My Commission Expires:



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