



Allan M. Resnick  
Divisional Vice President, Law

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OCT 11 2002

October 11, 2002

**VIA FEDERAL EXPRESS OVERNIGHT DELIVERY**

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

Dear Mr. Katz:

Pursuant to SEC Order 4-460, enclosed are the statements under oath of the principal executive officer and principal financial officer of Walgreen Co.

Very truly yours,

Allan M. Resnick  
Divisional Vice President  
Law Department

AMR/jam

Enclosures

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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, Roger L. Polark, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Walgreen Co., 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":

- Annual Report on Form 10-K for the fiscal year ended August 31, 2001, filed as of November 29, 2001 with the Securities and Exchange Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Walgreen Co. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

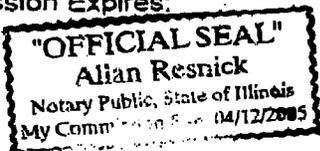
By: R. Polark  
Roger L. Polark  
Chief Financial Officer

October 11, 2002

Subscribed and sworn to before me this 11 day of Oct, 2002.

[Signature]  
Notary Public

My Commission Expires:



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