

0282



August 8, 2002

BY UPS and FACSIMILE (202) 942-9651

RECEIVED
OFFICE OF THE SECRETARY

AUG 8 2002

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

Re: Sworn Statements of Principal Executive Officer and
Principal Financial Officer of Peoples Energy Corporation
Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Enclosed for filing, pursuant to the Securities and Exchange Commission's Order Requiring the Filing of Sworn Statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, are the sworn statements of Thomas M. Patrick and Thomas A. Nardi, the principal executive officer and principal financial officer, respectively, of Peoples Energy Corporation.

Please acknowledge your receipt of this letter and the sworn statements by file-stamping the one extra copy of this letter provided and returning it in the enclosed self-addressed stamped envelope to the undersigned.

If you have any questions concerning this matter, please contact me at (312) 240-4411.

Very truly yours,

Simon B. Halfin
Counsel

0282

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

I, Thomas A. Nardi, Senior Vice President, Chief Financial Officer and Treasurer of Peoples Energy Corporation (the "Company"), state and attest that:

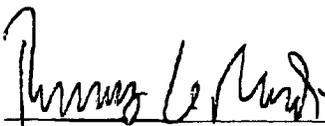
(1) To the best of my knowledge, based upon a review of the covered reports of the Company, and, except as corrected or supplemented in a subsequent covered report:

- 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).

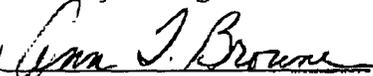
(2) I have reviewed the contents of this statement with the Audit Committee of the Company's Board of Directors.

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

- Annual Report on Form 10-K of the Company for the fiscal year ended September 30, 2001 as filed with the U.S. Securities and Exchange Commission on December 14, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of the Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Thomas A. Nardi
 August 8, 2002

Subscribed and sworn to before me
this 8th day of August 2002.

/s/ 
 Notary Public in and for the State of Illinois
 My Commission Expires:

RECEIVED
 OFFICE OF THE SECRETARY
 AUG 8 2002

