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# Bethlehem Steel Corporation

1170 EIGHTH AVENUE  
BETHLEHEM, PA 18016-7699

WILLIAM H. GRAHAM  
SENIOR VICE PRESIDENT  
GENERAL COUNSEL AND SECRETARY



PHONE: (610) 694-7718  
FAX: (610) 694-1753

August 13, 2002

Via Facsimile - Copy to Follow via U.S. Overnight Mail

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

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 13 2002

Re: June 27, 2002 Order --- CEO/CFO Certification

Dear Mr. Katz:

In accordance with the Securities and Exchange Commission's Order issued June 27, 2002, I have enclosed sworn statements made by Bethlehem's chief executive officer, Robert S. Miller, Jr., and by its chief financial officer, Leonard M. Anthony, for filing with the Commission.

In addition to filing the original statements with the Commission, we will be filing a current report on Form 8-K tomorrow attaching the statements as exhibits, and we will be posting the statements on Bethlehem's website at [www.bethsteel.com](http://www.bethsteel.com).

If you have any questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. H. Graham', written over a horizontal line.

William H. Graham

Enclosures

cc: L. M. Anthony  
C. W. Campbell Jr.  
R. S. Miller, Jr.

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

I, L. M. Anthony, Principal Financial Officer of Bethlehem Steel Corporation, state and attest that:

(1) to the best of my knowledge, based upon a review of the covered reports of Bethlehem Steel 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 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 2001 filed with the Commission of Bethlehem Steel Corporation;
- all reports on Form 10-Q and all reports on Form 8-K of Bethlehem Steel Corporation filed with the Commission subsequent to the filing of the form 10-K identified above; and
- any amendments to any of the foregoing.

*L. M. Anthony*  
L. M. Anthony  
August 12, 2002

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OFFICE OF THE SECRETARY  
AUG 13 2002

Subscribed and sworn to  
before me this 12<sup>th</sup> day of  
AUGUST, 2002.

*Dorothy A. Midash*  
Notary Public

My Commission Expires:

Notarial Seal  
Dorothy A. Midash, Notary Public  
Bethlehem, Lehigh County  
My Commission Expires Dec. 7, 2004