

**footstar**

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**Footstar, Inc.**

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West Nyack, NY 10994

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**Maureen Richards**

Senior Vice President, General Counsel &  
Corporate Secretary

**Via Fedex and Fax**

August 13, 2002

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

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AUG 14 2002

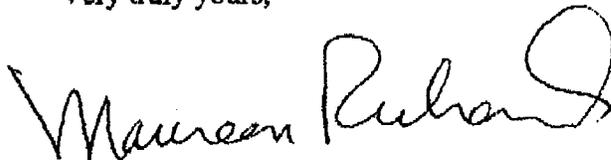
Re: **Statements of Chief Executive Officer and Chief Financial Officer  
of Footstar, Inc.**

Ladies and Gentlemen:

Enclosed are the written statements, under oath, of the Chief Executive Officer and Chief Financial Officer of Footstar, Inc. in response to the order of the Securities and Exchange Commission pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (SEC File No. 4-460). If you have any questions regarding the enclosures please call the undersigned at 845-727-6604.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope.

Very truly yours,



Maureen Richards  
Senior Vice President, General Counsel &  
Corporate Secretary

Enclosure

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Exhibit 99.2

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

I, Stephen R. Wilson, state and attest that:

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

- Annual Report on Form 10-K for the period ended December 29, 2001, filed with the Commission on March 26, 2002 of Footstar, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Footstar, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Stephen R. Wilson  
August 13, 2002

Subscribed and sworn to  
before me this 13<sup>th</sup> day of  
August, 2002.

Notary Public  
My Commission Expires:

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AUG 14 2002

TRACY PEPOWSKI  
Notary Public, State of New York  
No. 01PE6067335  
Qualified in Rockland County  
Commission Expires 12/10/2005