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The Bank of New York  
One Wall Street  
New York, New York 10286

August 13, 2002

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

Dear Mr. Katz:

In a separate Federal Express envelope, we sent you the statements required by the Securities and Exchange Commission order of June 27, 2002. Due to a word processing error these statement are numbered 4, 5, and 6 in the body of the text rather than 1,2, and 3. Enclosed is a corrected version. If you have any questions please call me at 212-635-7080.

Sincerely yours,



John Park  
Senior Vice President

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AUG 14 2002

The Bank of New York Company, Inc.

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**Statement under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating To Exchange Act Filings**

I, Bruce W. Van Saun, Chief Financial Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of The Bank of New York Company, Inc. (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 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":

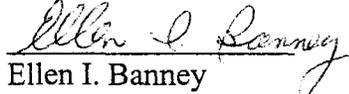
- 2001 Annual Report on Form 10-K of the Company
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of the Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
Bruce W. Van Saun  
Chief Financial Officer

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AUG 14 2002

Subscribed and sworn to  
before me this 14th day of  
August 2002.

  
Ellen I. Banney  
Notary Public

My Commission Expires:  
July 7, 2003

ELLEN I. BANNEY  
Notary Public, State of New York  
No. 01BA5081680 Qual. in Richmond Co.  
Certificate Filed in New York County  
Commission Expires July 7, 2003