

AOL Time Warner

1244

Susan A. Waxenberg
Assistant General Counsel
and Assistant Secretary

August 14, 2002

VIA OVERNIGHT MAIL AND FACSIMILE (202) 824-5090

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

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OFFICE OF THE SECRETARY

AUG 14 2002

Dear Mr. Katz:

Enclosed on behalf of AOL Time Warner Inc. are manually signed and notarized originals of a Statement Under Oath of each of Richard D. Parsons, Chief Executive Officer, and Wayne H. Pace, Chief Financial Officer, of AOL Time Warner Inc., as required by the Commission Order issued June 27, 2002 (File No. 4-460).

Please acknowledge your receipt of these submissions by date stamping and returning the enclosed copy of this letter in the stamped, addressed envelope provided for your convenience.

Very truly yours,

Susan A. Waxenberg
Susan A. Waxenberg

Enclosures



1244

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

I, Wayne H. Pace, state and attest that:

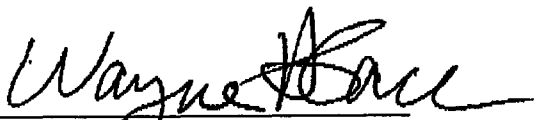
(1) To the best of my knowledge, based upon a review of the covered reports of AOL Time Warner Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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 year ended December 31, 2001 of AOL Time Warner Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of AOL Time Warner Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



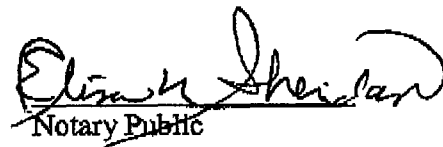
Wayne H. Pace
Chief Financial Officer

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

August 14, 2002

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AUG 14 2002



Notary Public

My Commission Expires:

ELISA N. SHERIDAN
Notary Public, State of New York
No. 31-01SH4850509
Qualified in New York County
Commission Expires Feb. 17, 2008