

August 19, 2002

**RECEIVED  
OFFICE OF THE SECRETARY  
AUG 19 2002****HAND DELIVERY**

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

Re: Comdisco, Inc. - Sworn Statements of Principal Executive Officer and  
Principal Financial Officer

Dear Mr. Katz:

On behalf of Comdisco, Inc. (the "Company"), enclosed are the following original documents in accordance with the Securities Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Ronald C. Mishler.
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by David S. Reynolds.

The sworn statements are being filed today pursuant to a five-day extension obtained by the Company's filing of a Form 12b-25. Please note that the sworn statements do not contain any references to a definitive proxy statement, because no definitive proxy statement was used by the Company or filed with the Securities and Exchange Commission during the period covered by these sworn statements.

WWW.COMDISCO.COM

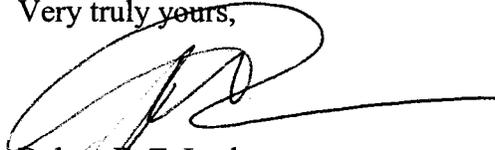
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Please acknowledge receipt of the enclosed by file stamping the enclosed copy of this letter and each copy of the enclosures.

Please contact the undersigned at 847-518-5208 if you have any questions or concerns.

Very truly yours,



Robert E. T. Lackey  
Executive Vice President,  
Chief Legal Officer

/bjs

Enclosures

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

I, David S. Reynolds, state and attest that:

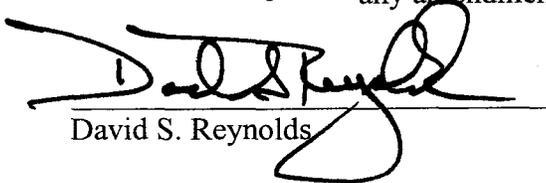
(1) To the best of my knowledge, based upon a review of the covered reports of Comdisco, Inc. ("Comdisco"), and except as corrected or supplemented in a subsequent covered report:

- 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, 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, as of the date on which it was filed).

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

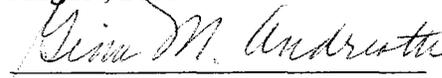
(3) In this statement under oath, each of the following, if filed on or before the date of this statements, is a "covered report":

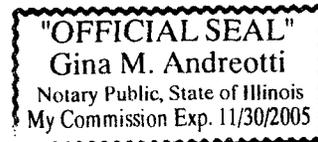
- Annual Report of Comdisco on Form 10-K filed with the Commission on January 11, 2002;
- all reports on Form 10-Q and all reports on Form 8-K Comdisco filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 \_\_\_\_\_  
 David S. Reynolds

Date: August 19, 2002

Subscribed and sworn to  
Before me this 19 day of  
August, 2002.

  
 \_\_\_\_\_  
 Notary Public  
 My Commission Expires: \_\_\_\_\_



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