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**PAYLESS SHOESOURCE, INC.**  
3231 EAST 6TH AVENUE  
P.O. Box 1189  
TOPEKA, KANSAS 66601-1189  
(785) 233-5171  
EXECUTIVE OFFICES

WILLIAM J. RAINEY  
SENIOR VICE PRESIDENT  
GENERAL COUNSEL & SECRETARY

LAW DEPARTMENT  
(785) 295-2434  
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BILL.RAINEY@PAYLESS.COM

Via Facsimile to 202/942-9651

September 13, 2002

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

RECEIVED  
OFFICE OF THE SECRETARY  
SEP 13 2002

Re: Payless ShoeSource, Inc. File No. 1-14770.

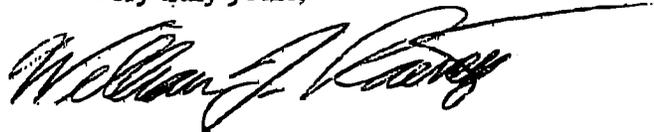
Dear Mr. Katz:

In accordance with the Securities and Exchange Commission Order 4-460, enclosed for filing with the Commission are:

- (1) Statement Under Oath of the Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Steven J. Douglass, Chairman of the Board and Chief Executive Officer of Payless ShoeSource, Inc.; and
- (2) Statement Under Oath of the Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Ullrich E. Porzig, Senior Vice President and Chief Financial Officer of Payless ShoeSource, Inc.

Please acknowledge receipt and filing of these documents by returning a date-stamped copy of this letter in the enclosed prepaid Federal Express envelope.

Very truly yours,



Enclosures

cc: Steven J. Douglass  
Ullrich E. Porzig

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

I, Ulrich E. Porzig, Senior Vice President - Chief Financial Officer and Treasurer of Payless ShoeSource, Inc. ("Payless"), state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Payless, 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 Payless' Audit and Finance 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 Payless filed with the Commission;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Payless filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

Ulrich E. Porzig  
 Ulrich E. Porzig  
 Senior Vice President - Chief Financial Officer  
 and Treasurer  
 Payless ShoeSource, Inc.  
 September 13, 2002

Subscribed and sworn to before me this 13th day of September, 2002.

Debrah A. Oates  
 Notary Public  
 My Commission Expires: December 31, 2004



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