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November 25, 2002

BY FEDERAL EXPRESS AND FAX (202-942-9651)

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

Re: Costco Wholesale Corporation

Dear Mr. Katz:

Enclosed you will find the sworn statements of James D. Sinegal, President and Chief Executive Officer, and Richard A Galanti, Chief Financial Officer, pursuant to Commission Order 4-460

Please acknowledge receipt on the attached copy of this letter and return in the envelope provided.

Sincerely,

John Sullivan
Corporate Counsel

Enclosures

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Costco Wholesale Corporation

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

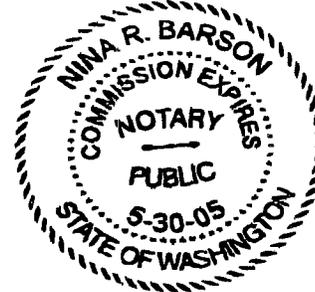
I, Richard A. Galanti, state and attest that:

- 4. To the best of my knowledge, based upon a review of the covered reports of Costco Wholesale Corporation ("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; 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.
- 5. I have reviewed the contents of this statement with the Company's audit committee.
- 6. In this statement under oath, each of the following, if filed on or before the date for this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended September 1, 2002, of the Company



By: Richard A. Galanti
Title: Principal Financial Officer
Date: November 25, 2002

Subscribed and sworn to before me this 25 day of November, 2002
Mina R. Barson



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