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August 2, 2002

Jonathan G. Katz  
Secretary  
The Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

RECEIVED  
OFFICE OF THE SECRETARY

AUG 5 2002

Re: SEC Order No. 4-460/The McGraw-Hill Companies, Inc.

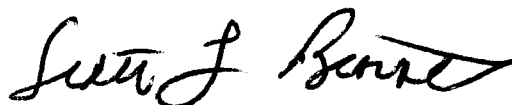
Gentlemen:

Pursuant to SEC Order No. 4-460 issued on June 27, 2002, we enclose herein for filing the requisite written statement under oath on behalf of Harold W. McGraw III, the Corporation's Chairman, President and Chief Executive Officer, and Robert J. Bahash, the Corporation's Executive Vice President and Chief Financial Officer.

Please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and return it to the undersigned in the enclosed envelope.

Please do not hesitate to contact me if you have any questions concerning these statements.

Sincerely,



Scott L. Bennett

SLB/bt  
Enclosure

cc: Harold W. McGraw III  
Robert J. Bahash  
Kenneth M. Vittor

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

I, Robert J. Bahash, Executive Vice President and Chief Financial Officer, state and attest that:

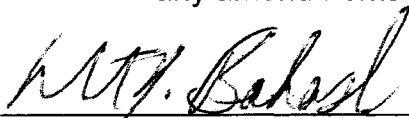
(1) To the best of my knowledge, based upon a review of the covered reports of The McGraw-Hill Companies, Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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 McGraw-Hill Companies' 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 filed with the Commission of The McGraw-Hill Companies, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The McGraw-Hill Companies, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 Robert J. Bahash  
 Executive Vice President and  
 Chief Financial Officer  
 Date: August 2, 2002

Subscribed and sworn to before me this 2nd day of

August 2002.

  
 Notary Public

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AUG 5 2002

My Commission Expires:

PETER J. O'CONNOR  
 NOTARY PUBLIC, State of New York  
 No. 41-4816506, Qual. in Queens County  
 Certificate Filed in New York County  
 Commission Expires May 31, 2006