



Starbucks Coffee Company  
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0142

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August 5, 2002

**VIA FEDERAL EXPRESS**

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 5<sup>th</sup> Street, N.W.  
Washington, D.C. 20549

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 06 2002

Re: Starbucks Corporation  
Statements pursuant to Order No. 4-460

Dear Mr. Katz:

On behalf of Orin C. Smith, president and chief executive officer, and Michael Casey, executive vice president and chief financial officer, of Starbucks Corporation, I am enclosing the duly executed sworn statements required by Order No. 4-460 promulgated under Section 21(a)(1) of the Securities Exchange Act of 1934.

To acknowledge receipt of this letter and the enclosed statements, please date-stamp the enclosed copy of this letter and return it to the undersigned in the enclosed postage-prepaid envelope.

Very truly yours,

*Laura Lynn Smith*

Laura Lynn Smith  
director, corporate counsel and secretary

cc: Orin C. Smith  
Michael Casey

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

I, Michael Casey, executive vice president and chief financial officer, state and attest that:

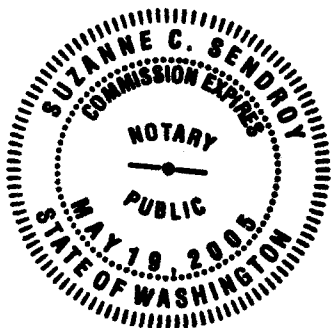
(1) To the best of my knowledge, based upon a review of the covered reports of Starbucks Corporation, and, except as corrected or supplemented in a subsequent covered report:

- 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 fiscal year ended September 30, 2001 of Starbucks Corporation, filed with the Commission on December 20, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Starbucks Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



Michael Casey  
Michael Casey

Date: AUGUST 5, 2002

Subscribed and sworn to before me this 5<sup>th</sup> day of AUGUST 2002.

Suzanne C. Sendroy  
Notary Public  
My Commission Expires: 5/19/2005

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