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Richard H. Siegel  
Associate General Counsel

August 7, 2002

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AUG 7 2002

Via Facsimile and Overnight Courier

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

Re: **Ryder System, Inc. (File No. 1-4364)**  
**Statements Under Oath Relating to Exchange Act Filings**

Dear Mr. Katz:

Pursuant to Order No. 4-460 of the Securities and Exchange Commission (the "Order"), enclosed please find the sworn statements of Gregory T. Swinton, President and Chief Executive Officer of Ryder System, Inc., and Corliss J. Nelson, Senior Executive Vice President and Chief Financial Officer of Ryder System, Inc.

Please acknowledge receipt of the foregoing on the enclosed copies and return them in the self-addressed, stamped envelope provided.

Please contact me with any questions at 305.500.3411.

Very truly yours,

Richard H. Siegel

Enclosures

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

I, Corliss J. Nelson, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Ryder System, Inc. (the "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 (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 December 31, 2001 of Ryder System, Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Ryder System, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

Corliss J. Nelson  
 Corliss J. Nelson  
 August 7, 2002

Subscribed and sworn to  
 before me this 7<sup>th</sup> day of  
 August 2002.

Victoria Navarro  
 Notary Public

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