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Mellon Financial Corporation

Carl Krasik
Associate General Counsel
and Secretary

VIA UPS

August 7, 2002

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

Re: Order (the "Order") Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934; File No. 4-460

Dear Mr. Katz:

Enclosed, on behalf of Martin G. McGuinn, principal executive officer, and Michael A. Bryson, principal financial officer, of Mellon Financial Corporation, are sworn Statements under oath of each of Mr. McGuinn and Mr. Bryson pursuant to the Order and in the form of Exhibit A to the Order

If you have any questions or comments about the Statements, please call me at 412-234-5222.

Very truly yours,

CK/tal

Enclosures

cc: Martin G. McGuinn (w/o enclosures)
Michael A. Bryson (w/o enclosures)

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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Michael A. Bryson, state and attest that:

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

Michael A. Bryson
 Michael A. Bryson
 August 7, 2002

Subscribed and sworn to
 before me this 7th day of
August 2002.

/s/ Diane M. Wagner
 Notary Public

My Commission Expires: March 5, 2005

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Notarial Seal
 Diane M. Wagner, Notary Public
 Pittsburgh, Allegheny County
 My Commission Expires Mar. 5, 2005
 Member, Pennsylvania Association of Notaries