

**Ace Hardware Corporation**2200 Kensington Court
Oak Brook, Illinois 60523-2100
630/990-6600

0280

August 8, 2002

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

Dear Mr. Katz:

As ordered pursuant to the Securities and Exchange Commission's Order No. 4-460,
enclosed are the following documents:

- Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by David F. Hodnik, President and Chief Executive Officer; and
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Rita D. Kahle, Executive Vice President (Principal Financial and Accounting Officer).

In addition to the enclosed documents, the above referenced Statements of Oath are being filed via Edgar through a Form 8-K dated August 8, 2002.

Sincerely,

Rita D. Kahle
Executive Vice PresidentRECEIVED
OFFICE OF THE SECRETARY

AUG 8 2002

Retail Support Centers:

Colorado Springs, CO • Dallas, TX • Gainesville, GA • LaCrosse, WI • Lincoln, NE • Little Rock, AR • Loxley, AL •
Prescott Valley, AZ • Prince George, VA • Princeton, IL • Sacramento, CA • Tampa, FL • Toledo, OH • Wilton, NY • Yakima, WA
Ace Hardware Canada, Ltd. - Calgary, Alberta • Brantford, Ontario

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Securities and Exchange Commission
Jonathan G. Katz, Secretary
450 Fifth Street
Washington, DC 20549**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL
OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**

I, Rita D. Kahle, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Ace Hardware 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 and Finance 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":
 - Form 10-K of Ace Hardware Corporation for the 2001 fiscal year ended December 29, 2001 filed with the Commission;

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- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Ace Hardware Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Rita D. Kahle

Rita D. Kahle
Executive Vice President
(Principal Financial and Accounting Officer)

Subscribed and sworn to before me
this 8 day of August 2002.

Sheri Cooper
Notary Public

My Commission Expires: April 4, 2005

