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0314

August 8, 2002

Via Facsimile (202-942-9651) and Overnight Courier

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

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

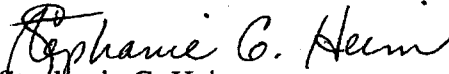
Dear Mr. Katz:

Enclosed for filing with the Commission in accordance with the Order referenced above are executed originals of the sworn statements under oath of Theodore W. Waitt, the Principal Executive Officer of Gateway, Inc., and of Joseph Burke, the Principal Financial Officer of Gateway, Inc., regarding facts and circumstances relating to Exchange Act filings, each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this letter and return it in the self-addressed stamped envelope provided to confirm your receipt.

If you have any questions, please contact me at (858)848-3922.

Sincerely,


Stephanie G. Heim
Group Counsel, Securities & Finance
& Assistant Secretary

enclosures

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

I, Joseph Burke, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Gateway, 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 Gateway, Inc. 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":

- the Annual Report on Form 10-K for the year ended December 31, 2001 of Gateway, Inc. filed with the Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Gateway, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Signature: *Joseph Burke*
 Name: Joseph Burke
 Date: August 8, 2002

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

Kathleen Bowers
 Notary Public



My Commission Expires: 10/31/02

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