



The **WALT DISNEY** Company

0399

David K. Thompson
Senior Vice President
Assistant General Counsel and Corporate Secretary

August 9, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

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OFFICE OF THE SECRETARY

AUG 9 2002

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

**Order Requiring the Filing of Sworn Statements
Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934**

Dear Mr. Katz:

Pursuant to the above-referenced order, enclosed please find a sworn statement from each of Michael D. Eisner, Chairman of the Board and Chief Executive Officer, and Thomas O. Staggs, Senior Executive Vice President and Chief Financial Officer, respectively, of The Walt Disney Company.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please feel free to contact me at (818) 560-1841.

Very truly yours,

David K. Thompson

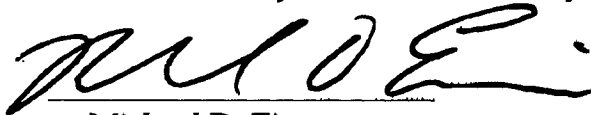
Enclosures

0399

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

I, Michael D. Eisner, Chairman of the Board and Chief Executive Officer of The Walt Disney Company (the "Company"), state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of 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":
 - the Annual Report on Form 10-K of the Company for the fiscal year ended September 30, 2001, filed with the Commission on December 10, 2001;
 - all reports of 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 D. Eisner
August 9, 2002

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Subscribed and sworn to before me this 9th day of August, 2002.

/s/ Diana M. DeLeon

Notary Public

My Commission Expires: November 24, 2004

