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0414

Mark Cresitello  
Senior Counsel

August 9, 2002

VIA FACSIMILE AND UPS

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Judiciary Plaza  
Washington, D.C. 20549-0609

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 9 2002

**Re: American Standard Companies Inc.  
Certification Pursuant to SEC Order No. 4-460**

Dear Mr. Katz:

On behalf of Frederic M. Poses, Chairman and Chief Executive Officer, and G. Peter D'Aloia, Senior Vice President and Chief Financial Officer, of American Standard Companies Inc., enclosed please find the certifications required pursuant to the Securities and Exchange Commission Order Number 4-460.

Please acknowledge your receipt and filing of this document by date-stamping and returning the attached copy of this letter in the enclosed postage-paid envelope.

Very truly yours,

MCC/mjm

Encls.

cc: F.M. Poses  
G.P. D'Aloia

American Standard Companies Inc.

Air Conditioning: Trane<sup>®</sup>, American Standard<sup>®</sup>

Plumbing: American Standard<sup>®</sup>, Ideal Standard<sup>®</sup>, Standard<sup>®</sup>

Automotive: WABCO<sup>®</sup>

0414

Statement under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating  
To Exchange Act Filings of  
American Standard Companies Inc.

I, G. Peter D'Aloia, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of American Standard Companies 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 American Standard Companies Inc. audit committee.

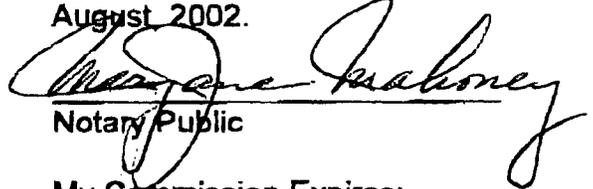
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

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

  
G. Peter D'Aloia  
August 9, 2002

NOTARY PUBLIC  
AUG 9 2002

Subscribed and sworn to  
before me this 9<sup>th</sup> day of  
August 2002.

  
Notary Public

My Commission Expires  
MARYSANE MAHONEY  
NOTARY PUBLIC OF NEW JERSEY  
My Commission Expires August 8, 2004