

**Reebok**

0436

**David A. Pace**  
Senior Vice President  
and General Counsel

**BY FACSIMILE (202-942-9651) AND OVERNIGHT COURIER**

August 9, 2002

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

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OFFICE OF THE SECRETARY  
AUG 9 2002

Dear Mr. Katz:

Enclosed please find the sworn statements of Reebok International Ltd.'s Chief Executive Officer, Paul Fireman, and Chief Financial Officer, Kenneth Watchmaker, required by Commission Order 4-460, Order Requiring the Filing of Sworn Statement Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934.

The periodic reports covered by the enclosed statements include Reebok's Annual Report on Form 10-K for 2001, filed with the Commission on March 27, 2002, and all subsequent filings made with the Commission on or before the date of this letter.

Also enclosed are a copy of this letter and a self-addressed, postage-paid envelope. Kindly date-stamp and return the enclosed copy of this letter in the envelope provided to confirm receipt of these statements.

Sincerely,

*David A. Pace*  
David A. Pace

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Carlton, Massachusetts 02021  
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Fax 781 401 4700  
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**Statement Under Oath of Principal Financial Officer**  
**Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Kenneth Watchmaker, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Reebok International Ltd. (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 Company's Annual Report on Form 10-K filed with the Commission on March 27, 2002;
  - 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.

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

Kenneth Watchmaker  
Kenneth Watchmaker

Mary E Carroll  
Notary Public

Date 9 August 2002

My Commission Expires: 7-14-06

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**Paperwork Reduction Act Disclosure:** The Office of Management and Budget has approved this collection of information pursuant to 44 U.S.C. § 3507 and 5 C.F.R. § 1320.13. The OMB control number for this collection of information pursuant to this Order and Exhibit A is 3235-0569, and it expires on January 31, 2003. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. The information will be used to provide greater assurance to the Commission and to investors that persons have not violated, or are not currently violating, the provisions of the federal securities laws governing corporate issuers' financial reporting and accounting practices, and to aid the Commission in assessing whether it is necessary or appropriate in the public interest or for the protection of investors for the Commission to adopt or amend rules and regulations governing corporate issuers' financial practices and/or for the Commission to recommend legislation to Congress concerning these matters. We estimate that providing the requested information will take, on average, approximately 25 hours. Any member of the public may direct to the Commission any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden. Responses to the collection of information are mandatory and will not be kept confidential.