

FROM

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ROHM AND HAAS COMPANY  
100 INDEPENDENCE MALL WEST  
PHILADELPHIA, PA 19106-2399

0744

ROBERT A. LONERGAN,  
VICE PRESIDENT AND  
GENERAL COUNSEL

August 13, 2002

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**VIA FACSIMILE (202-942-9651)  
AND BY HAND DELIVERY ON AUGUST 14, 2002**

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

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 13 2002

Re: Rohm and Haas Company CEO and CFO  
Sworn Statements Pursuant to Section 21(a)(1)  
Of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order, File No. 4-460, issued by the Securities and Exchange Commission, enclosed are the required Statements Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for Rohm and Haas Company, as signed by Raj L. Gupta, Chairman and Chief Executive Officer (Principal Executive Officer) and by Bradley J. Bell, Senior Vice President and Chief Financial Officer (Principal Financial Officer) of Rohm and Haas Company, on August 13, 2002.

These statements are being delivered to your attention today by facsimile and the originals tomorrow by hand delivery. Upon delivery of the original statements, please stamp the acknowledgment copy of the cover letter with the date and time of filing and return to the messenger.

Please contact me at the above-referenced telephone number if you have any questions about this submission.

Very truly yours,

  
Robert A. Lonergan  
Corporate Secretary

RAL/kmm  
enclosures

0744

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

I, Bradley J. Bell, state and attest that:

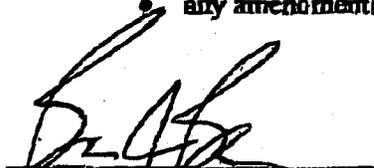
(1) To the best of my knowledge, based upon a review of the covered reports of Rohm and Haas Company ("Company"), and, except as corrected or supplemented in a subsequent covered report:

- 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 Audit Committee of the Company's Board of Directors.

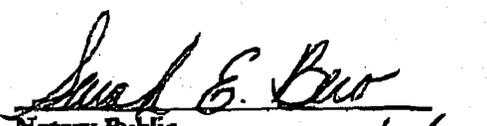
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report:"

- the Company's Annual Report for 2001 on Form 10-K filed with the Securities and Exchange Commission on March 26, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Rohm and Haas Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 Bradley J. Bell  
 Senior Vice President and  
 Chief Financial Officer  
 Rohm and Haas Company  
 August 13, 2002

Subscribed and sworn to before  
 me this 13 day of August, 2002

RECEIVED  
 OFFICE OF THE SECRETARY  
 AUG 13 2002

  
 Notary Public  
 My Commission Expires: 4/16/2006  
 SARAH E. BERO  
 Notary Public, Allegan County, MI  
 My Commission Expires Apr. 16, 2006