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**WATSCO, INC.**

2665 South Bayshore Drive, Suite 901 • Coconut Grove, Florida 33133  
Telephone (305) 714-4102 • Fax (305) 858-4492  
E-mail: blogan@watsco.com

**Barry S. Logan**  
Chief Financial Officer

August 13, 2002

RECEIVED  
OFFICE OF THE SECRETARY

AUG 13 2002

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

VIA FEDERAL EXPRESS

RE: Watsco, Inc. - Sworn Statements of Principal Executive Officer and Principal Financial Officer

Dear Sir:

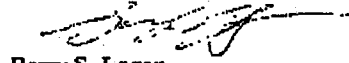
On behalf of Watsco, Inc. ("Watsco"), enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21 (a) (1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Albert H. Nahmad, Principal Executive Officer of Watsco.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Barry S. Logan, Principal Financial Officer of Watsco.

Please acknowledge receipt of the enclosed by file stamping the enclosed (i) copy of this letter and (ii) each copy of the enclosures of this letter and returning the same via Federal Express in the enclosed envelope.

Please contact the undersigned at (305) 714-4102 or Ana M. Menendez at (305) 714-4115 if you have any questions or concerns.

Very truly yours,



**Barry S. Logan**  
Chief Financial Officer

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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, Barry S. Logan, state and attest that:

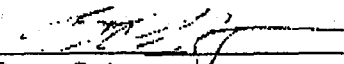
(1) To the best of my knowledge, based upon a review of the covered reports of Watsco, Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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).

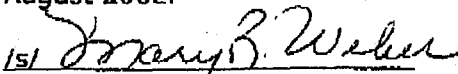
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 for the Fiscal Year Ended December 31, 2001 of Watsco, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Watsco, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
Barry S. Logan  
August 13, 2002

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

  
Notary Public

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OFFICE OF THE SECRETARY

AUG 13 2002

My Commission Expires:

