



0834

Daniel J. Goldstein  
Associate General Counsel

MSC 6407  
World Headquarters  
One Elmcroft Road  
Stamford, CT 06926-0700  
203 351-7388  
203 351-7756 Fax  
www.pitneybowes.com

August 13, 2002

**VIA FACSIMILE and OVERNIGHT MAIL**

Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

**Re: Pitney Bowes Inc. -- Statements Under Oath of Principal Executive Officer and Principal Financial Officer**

Dear Secretary Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of Pitney Bowes Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please find one (1) original and one (1) copy of each of the following documents:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Please file stamp the enclosed copy of this letter and each Statement and return them in the enclosed envelope.

Very truly yours,

Daniel J. Goldstein  
Associate General Counsel

DJG:mm

RECEIVED  
OFFICE OF THE SECRETARY

Enclosures

AUG 13 2002

{C0023068.1}

0834

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

I, Bruce P. Nolop, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Pitney Bowes 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 2001 Annual Report on Form 10-K of Pitney Bowes Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Pitney Bowes Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

Bruce Nolop

Bruce P. Nolop  
Executive Vice President and Chief Financial  
Officer (Principal Financial Officer)  
August 13, 2002

RECEIVED  
OFFICE OF THE SECRETARY

AUG 13 2002

Subscribed and sworn to  
before me this 15<sup>th</sup> day of  
August 2002.

/s/ Mary E. Burke  
Notary Public  
My Commission Expires:

**MARY E. BURKE**  
NOTARY PUBLIC  
MY COMMISSION EXPIRES FEB. 28, 2007

(C0023067.1)