



BROWN-FORMAN

0888

August 13, 2002

NELEA A. ABSHER
ASSISTANT VICE PRESIDENT,
SENIOR COUNSEL

VIA FACSIMILE (202-824-5090)
AND OVERNIGHT DELIVERY

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

Re: **Brown-Forman Corporation CEO and CFO**
Sworn Statements Pursuant to SEC Order No. 4-460

Dear Mr. Katz:

As ordered pursuant to the Securities and Exchange Commission's Order No. 4-460, enclosed please find one original and one copy of the following documents:

- Statement Under Oath of Principal Executive Officer of Brown-Forman Corporation Regarding Facts and Circumstances Relating to Exchange Act Filings, executed by Owsley Brown II, Chief Executive Officer; and
- Statement Under Oath of Principal Financial Officer of Brown-Forman Corporation Regarding Facts and Circumstances Relating to Exchange Act Filings, executed by Phoebe A. Wood, Executive Vice President and Chief Financial Officer.

In addition to the enclosed documents, the above referenced Statements of Oath are being furnished (via Edgar) through a Form 8-K dated August 13, 2002.

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

Sincerely,

Nelea A. Absher
Vice President and Senior Counsel
Brown-Forman Corporation

NAA:rsr
Enclosures

cc: Owsley Brown, II
Phoebe A. Wood

0888

**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Phoebe Wood, Executive Vice President and Chief Financial Officer of Brown-Forman Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Brown-Forman Corporation, 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":

- 2002 Annual Report on Form 10-K of Brown-Forman Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Brown-Forman Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Phoebe A. Wood
Phoebe Wood

Date: August 13, 2002

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

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Rossie S. Russee
Notary Public

My commission expires: 4-22-2004