August 13, 2002

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

Re: Commission Order No. 4-460

Dear Mr. Katz:

Pursuant to Commission Order No. 4-460, enclosed are the sworn statements of Richmond D. McKinnish, principal executive officer of Carlisle Companies Incorporated, and Kirk F. Vincent, principal financial officer of Carlisle Companies Incorporated. Please acknowledge receipt of these sworn statements by so indicting on the enclosed copy of this letter. A self-addressed, stamped return envelope is also enclosed for your convenience.

Very truly yours,

Kirk F. Vincent
Vice President and
Chief Financial Officer

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

I, Kirk F. Vincent, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Carlisle Companies Incorporated, 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":

- Annual Report on Form 10-K for the year-ended December 31, 2001 of Carlisle Companies Incorporated;

- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Carlisle Companies Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and

- any amendments to any of the foregoing.

Kirk F. Vincent
August 12, 2002.

Subscribed and sworn to before me this 12th day of August, 2002.

Cynthia C. Mangiafico
Notary Public

STATE OF NORTH CAROLINA
COUNTY OF MECKLENBURG
Cynthia C. Mangiafico, Notary Public
Commission Expires: 4-07-2002
5-30-07