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Systemax Inc.

22 Harbor Park Drive Port Washington, NY 11050
516.625.1555 / Fax 516.625.0038

By Airborne Express

August 13, 2002

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

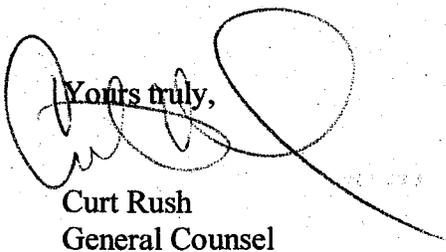
Re: SEC Order No. 4-460

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002

Dear Mr. Katz:

On behalf of Systemax Inc. (the "Company"), and pursuant to SEC Order Number 4-460, I have enclosed the signed statements under oath of Richard Leeds, the Chief Executive Officer of the Company and Steven M. Goldschein, the Chief Financial Officer of the Company. Kindly acknowledge receipt of the enclosure by stamping a copy of this cover letter and returning it to me in the enclosed self-addressed stamped envelope. Thank you.

Yours truly,


Curt Rush
General Counsel

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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, Steven M. Goldschein, Chief Financial Officer of Systemax Inc., state and attest that:

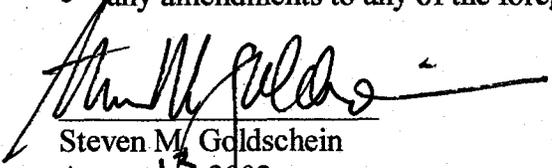
(1) To the best of my knowledge, based upon review of the covered reports of Systemax Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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":

- Annual Report in Form 10-K for the year ended December 31, 2001 of Systemax Inc.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Systemax Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Steven M. Goldschein
 August 13, 2002

Donna E. Gehrlich
 Notary Public, State of New York
 No. 02GE6060086
 Qualified in Nassau County
 Commission Expires 6/11/03

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


 Notary Public

My Commission Expires:
6/11/03

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