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Sabre  
Sabre Holdings Corporation  

August 14, 2002

Via FedEx  
Via Fax: (202) 824-5090 or (202) 824-5091

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

Re: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, File No. 4-460, dated June 27, 2002 ("Order")

Dear Mr. Secretary:

As required by the Order, Jeffrey M. Jackson, the principal financial officer of Sabre Holdings Corporation, is filing with the Commission the attached statement in writing, under oath, in the form of Exhibit A to the Order.

The statement declares in writing, under oath, that the contents of the statement have been reviewed with the Audit Committee of the Board of Directors of Sabre Holdings Corporation.

Sabre Holdings Corporation filed with the Commission today its report on Form 10-Q for the second quarter of 2002.

Very truly yours,

[Signature]

Attachment
Exhibit A
(Corrected)

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

I, Jeffery M. Jackson, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Sabre Holdings 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":

- Annual Report on Form 10-K of Sabre Holdings Corporation, filed with the Commission on February 28, 2002;

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

- any amendments to any of the foregoing.

Signature
Jeffery M. Jackson
Executive Vice President
Chief Financial Officer
August 14, 2002

Subscribed and sworn to before me this 14th day of August, 2002.

Kristi D. Wooddell
Notary Public

My Commission Expires: 02-25-2003