



Legal Department
411 Seventh Avenue, 9-1
Pittsburgh, PA 15219

Tel 412-393-1143
Fax 412-393-5538
dhigh@dqe.com

David R. High
Vice President and General Counsel

1290
August 14, 2002

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

Re: DQE, Inc. (1-10290)
Statements under Oath Regarding Facts and
Circumstances Relating to Exchange Act Filings

Dear Mr. Katz:

Enclosed please find the Statements under Oath Regarding Facts and
Circumstances Relating to Exchange Act Filings of Morgan K. O'Brien and Frosina C.
Cordisco, the principal executive officer and principal financial officer, respectively, of
DQE, Inc.

Very truly yours,

DRH/chm:c018-02

Enclosures

RECEIVED
OFFICE OF THE SECRETARY

AUG 14 2002

1290

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

I, Frosina C. Cordisco, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of DQE, 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.

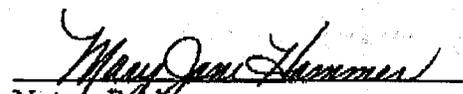
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

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



Name: Frosina C. Cordisco
Title: Vice President and Treasurer
(Principal Financial Officer)
Date: August 14, 2002

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


Notary Public

My Commission Expires: October 6, 2003

Notarial Seal
Mary Jane Hammer, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Oct. 6, 2003
Member, Pennsylvania Association of Notaries

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002