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Baker Hughes Incorporated

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Houston, Texas 77027-5177
P. O. Box 4740 (77210-4740)
Tel 713-439-8673
Fax 713-439-8472
sandy.alford@bakerhughes.com

August 14, 2002

Sandra E. Alford
Corporate Secretary

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

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OFFICE OF THE SECRETARY

AUG 14 2002

Re: Securities and Exchange Commission File No. 4-460:
Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Attached for filing with the Commission in accordance with the Order referenced above are executed originals of the Statements Under Oath of the Principal Executive Officer and the Principal Financial Officer of Baker Hughes Incorporated, each in the form of Exhibit A to the Order.

Please file stamp the hand-delivered copy of this cover letter and return it to me in the envelope provided as evidence of receipt.

Please call me if you have any questions.

Sincerely,

Sandra E. Alford
Corporate Secretary

attachments

c: M. E. Wiley
A. R. Crain
G. S. Finley

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

I, G. Stephen Finley, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Baker Hughes 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 fiscal year ended December 31, 2001 of Baker Hughes Incorporated;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Baker Hughes Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

G. Stephen Finley
 Name: G. Stephen Finley
 Date: August 14, 2002

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

Margaret Sticke
 Notary Public

My Commission Expires: September 1, 2002

