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The May Department Stores Company
Office of Legal Counsel

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OFFICE OF THE SECRETARY

Richard A. Brickson
Secretary and Senior Counsel

AUG 16 2002

August 16, 2002

VIA FACSIMILE AND FED EX

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

Dear Mr. Katz:

Pursuant to SEC Order 4-460, enclosed are the following documents:

- Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings, executed by Eugene S. Kahn, chairman of the board and chief executive officer; and
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings, executed by Thomas D. Fingleton, executive vice president and chief financial officer.

Please let us know if you have any questions.

Sincerely yours,


Richard A. Brickson

RAB/do
Enclosure

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

I, Thomas D. Fingleton, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of The May Department Stores Company, 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":

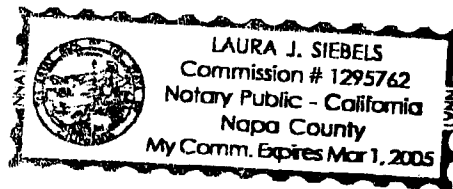
- The May Department Stores Company's Annual Report on Form 10-K for the Fiscal Year Ended February 2, 2002, filed with the Commission on April 5, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The May Department Stores Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Thomas D. Fingleton
Thomas D. Fingleton
Executive Vice President and Chief Financial Officer
August 16, 2002

Subscribed and sworn to before me this 16th day of August, 2002.

/s/ Laura J. Siebels
Notary Public

My Commission Expires: 3/1/05



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