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**FOSTER WHEELER LTD.**

LISA FRIES GARDNER

Vice President and  
Secretary

TEL 908-730-4049  
FAX 908-730-5300

August 16, 2002

**VIA FEDERAL EXPRESS**

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

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a) (1) of the Securities Exchange Act of 1934, I have enclosed originally signed statements under oath of the Principal Executive Officer and the Principal Financial Officer regarding facts and circumstance relating to the Exchange Act Filings in the form required by the Order.

Sincerely,

Lisa Fries Gardner

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 15 2002

cc: Christine Petraglia – New York Stock Exchange – w/enclosure via facsimile

1527

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

I, Raymond J. Milchovich, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Foster Wheeler Ltd., 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 filed with the Commission for the period ended December 28, 2001 of Foster Wheeler Ltd.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Foster Wheeler Ltd. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Handwritten signature of Raymond J. Milchovich and typed name: Raymond J. Milchovich August 16, 2002

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

Handwritten signature of Margaret A. Peter, Notary Public, My Commission Expires: July 31, 2007

Notary Public Seal: AUG 16 2002