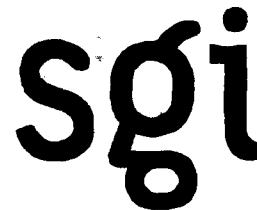


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BY FAX TO (202) 942-9651

RECEIVED
OFFICE OF THE SECRETARY

September 26, 2002

SEP 26 2002

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609
Attention: Jonathan G. Katz, Secretary

SGI
1600 Amphitheatre Pkwy.
Mountain View,
CA 94043-1389

Dear Mr. Katz:

Sandra M. Escher
Senior Vice President
and General Counsel

Following please find the written statements, under oath, of the Principal Executive Officer and Principal Financial Officer of Silicon Graphics, Inc. in response to the Order of the Securities and Exchange Commission pursuant to section 21(a)(1) of the Securities Exchange Act of 1934 (SEC File No. 4-460). If you have any questions regarding the following enclosures, please call me at 650-933-3009.

Tel 650.933.3009
Fax 650.933.0298
escher@sgi.com

Originals of these written statements will follow by Federal Express to the above-referenced address. Upon your receipt of the original written statements, please acknowledge your receipt by stamping and returning a copy of this letter in a self-addressed stamped envelope, which will be enclosed with the original statements.

Very truly yours,

Sandra Escher

Sandra M. Escher
Senior Vice President and General Counsel



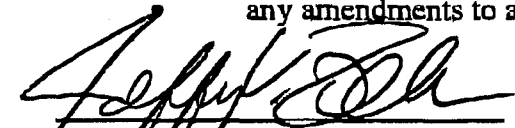
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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING TO
EXCHANGE ACT FILINGS**

I, Jeffrey V. Zellmer, the principal financial officer of Silicon Graphics, Inc., state and attest:

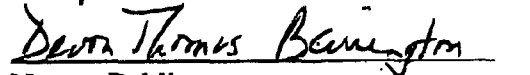
1. To the best of my knowledge, based upon a review of the covered reports of Silicon Graphics, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in 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 fiscal year ended June 28, 2002 of Silicon Graphics, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Silicon Graphics, Inc. filed with the Securities and Exchange Commission after the filing of the Form 10-K identified above; and

any amendments to any of the foregoing.



 Jeffrey V. Zellmer
 Date: September 26, 2002

Subscribed and sworn to before me this 21st day of September, 2002.



 Notary Public
 My Commission Expires: 2-25-04

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