



1780

LAW DEPARTMENT

THE KROGER CO.

PAUL W. HELDMAN
SENIOR VICE PRESIDENT,
SECRETARY AND
GENERAL COUNSEL

BRUCE M. GACK
VICE PRESIDENT AND
ASSISTANT GENERAL COUNSEL

1014 VINE STREET
TELEFAX NUMBERS
513-762-4935
513-762-4554
WRITER'S DIRECT DIAL NUMBER
513-762-1482

CINCINNATI, OHIO 45202-1100

THOMAS P. O'BRIEN, JR.
JOHN M. FLYNN
LYNNE GELLENBECK
PATRICIA T. ASH
PAUL W. PARMELE
MARTHA CUTRIGHT SARRA
JENNIFER K. GOTHARD
RICK J. LANDRUM
WILLIAM A. GREEN III

DOROTHY L. DANSBERRY, SR. PARALEGAL
J. PHILLIPS PUGH, INVESTIGATOR
JANET M. WELLING, PARALEGAL

September 30, 2002

VIA FACSIMILE 202-942-9651
VIA FEDERAL EXPRESS

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

RE: The Kroger Co.
Sworn Statements of Principal Executive Officer and Principal Financial Officer
pursuant to Commission Order No. 4-460

Dear Mr. Katz:

In accordance with the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Joseph A. Pichler, Chairman and Chief Executive Officer, and J. Michael Schlotman, Group Vice President and Chief Financial Officer of The Kroger Co.

Please acknowledge receipt of this letter by stamping the enclosed copy of this letter and returning it in the enclosed self-addressed envelope.

Very truly yours,

Bruce M. Gack

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OFFICE OF THE SECRETARY

SEP 30 2002

BMG/ba
Encl.



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

I, J. Michael Schlotman, state and attest that:

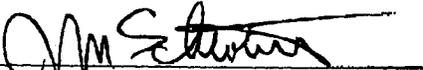
(1) To the best of my knowledge, based upon a review of the covered reports of The Kroger Co., and, except as corrected or supplemented in a subsequent covered report:

- 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":

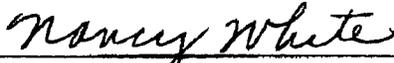
- Annual Report on Form 10-K of The Kroger Co., for the fiscal year ended February 2, 2002 filed with the Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of The Kroger Co. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 J. Michael Schlotman
 Group Vice President and
 Chief Financial Officer

September 30, 2002

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Subscribed and sworn to before me this 30th day of September, 2002.


 Notary Public

My Commission Expires:

NANCY WHITE
 Notary Public - State of Ohio
 My Commission Expires Sept. 5, 2005