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Direct Line: 972.466.5029
Direct Fax: 972.323.4533
Email: kcunningham@cellstar.com

October 14, 2002

RECEIVED
OFFICE OF THE SECRETARY
OCT 15 2002

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

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

Dear Mr. Katz:

Enclosed please find the Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for CellStar Corporation pursuant to your order dated June 27, 2002, File No. 4-460. Please do not hesitate to call me with any questions that you may have.

Best regards,

A handwritten signature in black ink, appearing to read "Kristen S.", with a long horizontal flourish extending to the right.

Kristen N. Cunningham
Associate General Counsel

cc: Elaine Flud Rodriguez, Senior Vice President and General Counsel

WORLD HEADQUARTERS

1730 Briercroft Court • Carrollton, Texas 75006 • 972/466-5000 • 800/723-9070

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

I, Robert A. Kaiser, state and attest that:

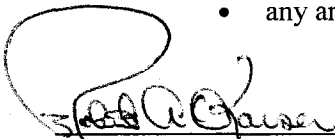
(1) To the best of my knowledge, based upon a review of the covered reports of CellStar Corporation, and, except as corrected or supplemented in a subsequent covered report:

- 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).

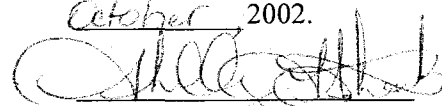
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 Annual Report on Form 10-K for the fiscal year ended November 30, 2001, filed with the Commission on February 28, 2002, of CellStar Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of CellStar Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Robert A. Kaiser
 October 15, 2002

Subscribed and sworn to
before me this 15 day of
October, 2002.


 Notary Public

My Commission Expires:
January 8, 2005

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