

0854

# PHILIP MORRIS

COMPANIES INC.  
120 PARK AVENUE • NEW YORK, NY 10017-5502 • (917) 663-5000

**G. PENN HOLSENBECK**  
VICE PRESIDENT, ASSOCIATE GENERAL COUNSEL  
& CORPORATE SECRETARY

(917) 663-2256  
FAX: (917) 663-5372  
E-MAIL: penn.holsenbeck@us.pm.com

Via Facsimile and Overnight Courier

August 13, 2002

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

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 13 2002

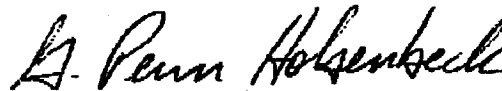
**Re: Philip Morris Companies Inc.  
Order Requiring the Filing of Sworn Statements  
Pursuant to Section 21(a)(1) of the  
Securities and Exchange Act of 1934 No. 4-460**

Dear Mr. Katz:

Pursuant to the above-referenced order, I submit on behalf of Louis C. Camilleri and Dinyar S. Devitre, the principal executive officer and principal financial officer of Philip Morris Companies Inc., respectively, the Statements Under Oath Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please file-stamp the enclosed hard copy of this correspondence and return it to me in the self-addressed stamped return envelope provided. If you have any questions regarding this filing, please contact the undersigned at (917) 663-2256.

Very truly yours,



cc: Louis C. Camilleri  
Dinyar S. Devitre

0854

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

I, Dinyar S. Devitre, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Philip Morris Companies 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 year ended December 31, 2001 of Philip Morris Companies Inc.
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Philip Morris Companies Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

*Dinyar S. Devitre*  
Dinyar S. Devitre  
Senior Vice President and  
Chief Financial Officer  
August 13, 2002

Subscribed and sworn to  
before me this 13<sup>th</sup> day of  
August 2002.

*Carole Wilkinson*  
Notary Public

My Commission Expires: August 31, 2002

**CAROLE WILKINSON**  
Notary Public, State of New York  
No. 4624866  
Qualified in Nassau County  
Commission Expires August 31, 2002

RECEIVED  
OFFICE OF THE SECRETARY

AUG 13 2002