



0038

August 1, 2002

*Via Federal Express*

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

RECEIVED  
OFFICE OF THE SECRETARY

'JUL' 31 2002

Re: SEC Order No. 4-460

Dear Mr. Katz:

On behalf of Robert E. Beauchamp, Chief Executive Officer of BMC Software, Inc., and John W. Cox, Chief Financial Officer of BMC Software, Inc., I have enclosed the duly executed certificates required by Securities and Exchange Commission Order No. 4-460.

To acknowledge receipt of this letter and the enclosed certificates, please file stamp the enclosed copy of this letter and return it to the undersigned in the enclosed envelope.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Christopher C. Chaffin'.

Christopher C. Chaffin  
Senior Counsel and Assistant Secretary

Enclosures

c: Robert E. Beauchamp  
John W. Cox

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0038

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

I, John W. Cox, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of BMC Software, 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 Audit Committee of BMC Software, Inc.
- (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 March 31, 2002 of BMC Software, Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of BMC Software, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

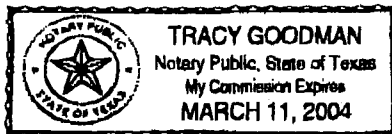
John W. Cox  
John W. Cox

7/30/02  
Date

Subscribed and sworn to before me this  
30<sup>th</sup> day of July, 2002.

Tracy Goodman  
Notary Public

My Commission Expires:  
3/11/2004



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