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AUG 06 2002

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August 5, 2002

VIA COURIER

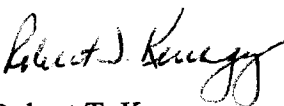
Mr. Jonathan G. Katz
Securities and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549

Re: CEO and CFO Statements Regarding Whirlpool SEC Filings – SEC Order 4-460

Pursuant to the Securities and Exchange Commission Order 4-460, enclosed are the statements under oath of David R. Whitwam, Chairman of the Board and Chief Executive Officer, and Mark E. Brown, Senior Vice President and Chief Financial Officer, of Whirlpool Corporation.

If there are any questions with respect to the enclosed statements please let me know.

Sincerely,


Robert T. Kenagy

Cc: Dave Whitwam
Mark Brown
Jeff Fettig
Dan Hopp

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

I, Mark E. Brown, Senior Vice President and Chief Financial Officer of Whirlpool Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Whirlpool 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 is 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 December 31, 2001 of Whirlpool Corporation filed with the Securities and Exchange Commission on March 5, 2002 (Commission file number 1-3932);
- Quarterly Reports on Form 10-Q of Whirlpool Corporation filed with the Commission on April 25, 2002 and July 29, 2002; Current Reports on Form 8-K of Whirlpool Corporation filed with the Commission on February 8, 2002, February 28, 2002, and April 22, 2002; and the definitive proxy materials of Whirlpool Corporation filed with the Commission on March 8, 2002.

Mark E. Brown
Mark E. Brown
August 5, 2002

Subscribed and sworn to
before me this 5 day of
August, 2002.
in, Berrien County, Michigan
/s/ *Betty J. Miller*
Notary Public

My Commission Expires:
December 6, 2003

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