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EQUITABLE
RESOURCES

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OFFICE OF THE SECRETARY

AUG 08 2002

Martin A. Fritz
Deputy General Counsel
Phone: 412-553-5727
Fax: 412-553-7781

August 7, 2002

Via Federal Express #8329 3082 8455

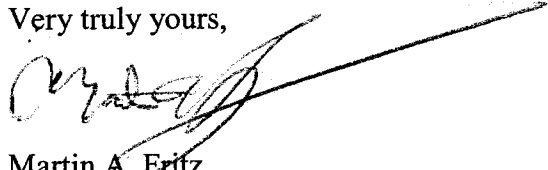
Jonathan G. Katz, Secretary,
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Dear Secretary Katz:

Enclosed in accordance in with SEC Order No. 4-460 (the "Order"), please find the statements in writing, under oath, in the form of Exhibit A of the Order of Equitable Resources' Chairman, President and CEO, Murry Gerber and Executive Vice President and Chief Financial Officer, David L. Porges. Also enclosed please find an extra copy of each certification. We would appreciate if you would date-stamp the extra copies of the certification and return them to us in the enclosed, prepaid Federal Express envelope.

Please call me if you have any questions and concerns.

Very truly yours,



Martin A. Fritz
Deputy General Counsel

cc: Murry S. Gerber, Chairman, President and Chief Executive Officer
David L. Porges, Executive Vice President and Chief Financial Officer
Johanna G. O'Loughlin, Senior Vice President, General Counsel and Secretary
John A. Bergonzi, Corporate Controller
Stephen W. Johnson, Esq., Reed Smith, LLP
Brett McGinnis, Partner, Ernst & Young

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

I, David L. Porges, state and attest that:

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

Subscribed and sworn to before me this
7th day of August, 2002.

David L. Porges
David L. Porges

August 7, 2002

Carolann Bobash
Notary Public

My Commission Expires: August 12, 2002

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Notarial Seal
Carolann Bobash, Notary Public
Pittsburgh, Allegheny County
My Commission Expires Aug. 12, 2002
Member, Pennsylvania Association of Notaries