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August 13, 2002

VIA HAND DELIVERY

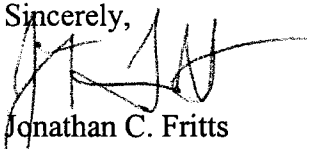
Re: Airborne, Inc.

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

Dear Mr. Katz:

Enclosed is Airborne, Inc.'s executed Statements Under Oath of the Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please call me with any questions.

Sincerely,

Jonathan C. Fritts

c: Joseph E. Santucci, Jr., Esquire

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

I, Lanny H. Michael, Principal Financial Officer of Airborne, Inc., a Delaware corporation, state and attest that:

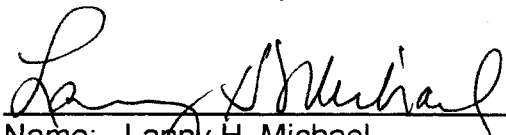
(1) To the best of my knowledge, based upon a review of the covered reports of Airborne, Inc. and, except as corrected or supplemented in a subsequent covered report:

- 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.

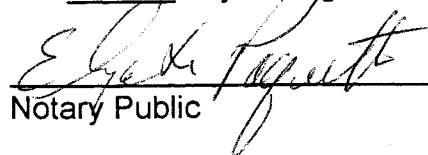
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the year ended December 31, 2001 of Airborne, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Airborne, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

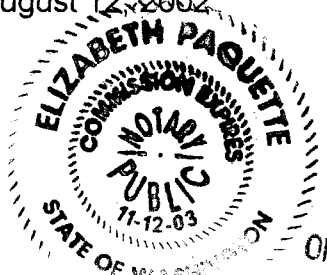


Name: Lanny H. Michael
Date: August 12, 2002

Subscribed and sworn to before me
this 12 day of August, 2002.


Notary Public

My Commission Expires: 11-12-03



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