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Don H. Liu
Senior Vice President,
General Counsel and Secretary

IKON Office Solutions, Inc.
70 Valley Stream Parkway
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Valley Forge, PA 19482-0834
Telephone: (610) 408-7109
Fax: (610) 408-7264
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August 13, 2002

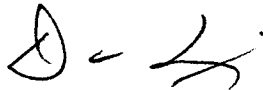
Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Dear Mr. Katz:

On behalf of IKON Office Solutions, Inc. ("IKON"), please find enclosed sworn statements executed by the Principal Executive Officer and Principal Financial Officer of IKON in accordance with the Securities and Exchange Commission's Order 4-460 issued pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934. The attached statements have been reviewed with the Audit Committee of IKON's Board of Directors and are being filed on the date on which IKON is filing its Form 10-Q for the quarter ended June 30, 2002.

In the event you should have any questions or comments concerning this matter, please do not hesitate to contact me at the address set forth above.

Very truly yours,



Don H. Liu

- C: James J. Forese, Chairman and Chief Executive Officer
- Kurt Landgraf, Chairman, Audit Committee
- Andrew Twadelle, Vice President, Internal Audit
- William S. Urkiel, Senior Vice President and Chief Financial Officer



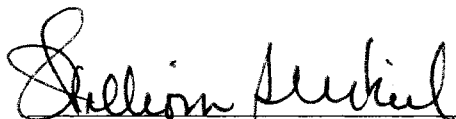
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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, William S. Urkiel, Chief Financial Officer, state and attest that:

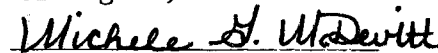
- 1) To the best of my knowledge, based upon a review of the covered reports of IKON Office Solutions, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (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 IKON Office Solutions' 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 filed on Form 10-K for the Fiscal Year Ended September 30, 2001 of IKON Office Solutions;
 - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of IKON Office Solutions, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - Any amendments to any of the foregoing.



 William S. Urkiel
 August 13, 2002

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Sworn and subscribed to
 before me this 13th day
 of August, 2002


 Michele G. McDevitt
 Notary Public
 My Commission Expires:
 May 30, 2005

Notarial Seal
 Michele G. McDevitt, Notary Public
 East Whiteland Twp., Chester County
 My Commission Expires May 30, 2005
 Member, Pennsylvania Association of Notaries