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EMC Corporation Hopkinton, Massachusetts 01748-9103 508.435.1000 www.EMC.com

August 13, 2002

VIA FACSIMILE AND FEDERAL EXPRESS

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

RECEIVED
OFFICE OF THE SECRETARY
AUG 13 2002

Re: EMC Corporation - Order No. 4-460

Dear Mr. Katz:

Pursuant to Order No. 4-460 issued by the Securities and Exchange Commission, enclosed are the sworn statements of EMC Corporation's Principal Executive Officer, Joseph M. Tucci and Principal Financial Officer, William J. Teuber, Jr.

Please acknowledge receipt of this letter and the sworn statements by date stamping the enclosed copy of this letter and returning it in the enclosed self-addressed stamped envelope.

If you have any questions or comments with regard to this matter, please contact me at (508) 293-7254.

Sincerely,

Susan I. Permut
Assistant General Counsel

Enclosures

0926

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

I, William J. Teuber, Jr., state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of EMC Corporation and, except as corrected or supplemented in a subsequent 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 fiscal year ended December 31, 2001 of EMC Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of EMC Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

William J. Teuber, Jr.
 William J. Teuber, Jr.
 Executive Vice President and
 Chief Financial Officer

Date: 8-13-02

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Subscribed and sworn to before me this 13th day of August, 2002

Heather A. Subitino
 Notary Public

My Commission Expires April 10, 2003

