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STARWOOD
HOTELS & RESORTS WORLDWIDE, INC.

Dina F. Diagonale
Assistant General Counsel

RECEIVED
OFFICE OF THE SECRETARY

August 14, 2002

AUG 14 2002

VIA FACSIMILE 202-942-9651
AND FEDERAL EXPRESS

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

Re: **Securities and Exchange Commission File No. 4-460:**
Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934.

Ladies and Gentlemen:

Enclosed for filing with the Commission in accordance with the Order referenced above are executed originals of the statements under oath of the principal executive officer and the principal financial officer of Starwood Hotels & Resorts Worldwide, Inc., each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this cover letter and return it to me in the enclosed envelope as evidence of receipt.

Please call me at 914-640-2666, if you have any questions.

Sincerely,

Dina Diagonale

Enclosures



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

I, Ronald C. Brown, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Starwood Hotels & Resorts Worldwide, 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).

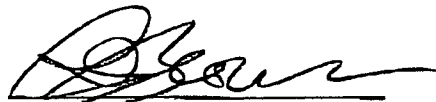
(2) I have reviewed the contents of this statement with the Company's audit committee.

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

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

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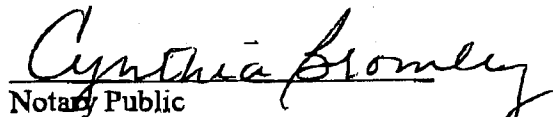
AUG 14 2002



Ronald C. Brown
August 14, 2002

Subscribed and sworn to
before me this 14th day of
August, 2002

Cynthia Bromley
Notary Public, State of New York
No. 01BR6043391
Qualified in Westchester County
Commission Expires June 19, 2006


Notary Public

My commission expires: 6/19/06