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PETER KIEWIT SONS', INC.

KIEWIT PLAZA • OMAHA, NEBRASKA 68131 • (402) 342-2062

Tobin A. Schropp
Vice President and General Counsel

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August 14, 2002

VIA FACSIMILE AND U.S. MAIL (202) 824-5090

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

RE: Peter Kiewit Sons', Inc. – Sworn Statements of Principal Executive Officer and Principal Financial Officer

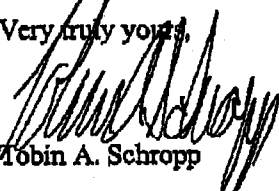
Dear Sir:

On behalf of Peter Kiewit Sons', Inc. ("Kiewit"), enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Kenneth E. Stinson, Principal Executive Officer of Kiewit.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Michael J. Piechoski, Principal Financial Officer of Kiewit.

Please acknowledge receipt of the enclosed by file stamping the enclosed (i) copy of this letter and (ii) each copy of the enclosures to this letter and returning the same to the undersigned.

Should you have any questions regarding the enclosed, please don't hesitate to contact me.

Very truly yours,

Tobin A. Schropp

TAS/pkh
Enclosures

cc: Michael J. Piechoski
Kenneth E. Stinson

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

I, Michael J. Piechoski, principal financial officer of Peter Kiewit Sons', Inc., state and attest that:

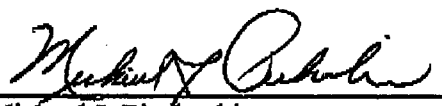
(1) To the best of my knowledge, based upon a review of the covered reports of Peter Kiewit Sons', Inc. and, except as corrected or supplemented in a subsequent covered report:

- 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).

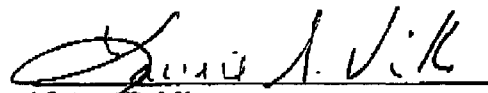
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 29, 2001, filed with the Commission on March 25, 2002 of Peter Kiewit Sons', Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Peter Kiewit Sons', Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

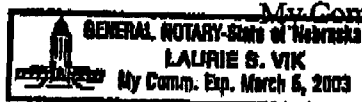

Michael J. Piechoski
August 14, 2002

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


Notary Public

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My Commission Expires: 3-5-03