



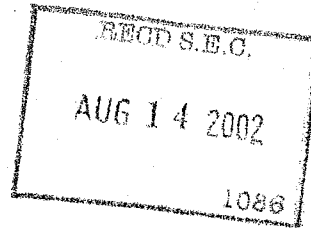
Massey Energy Company

Post Office Box 26765
Richmond, Virginia 23261
4 North Fourth Street
Richmond, Virginia 23219
Tel (804) 788-1800

August 14, 2002

By Hand

Securities and Exchange Commission
450 5th Street, N.W.
Washington, D.C. 20549



Re: Oaths of Principal Executive and Financial Officers; Massey Energy Company (MEE)

Dear Sir or Madam:

Enclosed are executed originals of the following:

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

Please call me if you have any questions.

Sincerely yours,

R. Eberley Davis
Vice President, Secretary and
General Counsel

Enclosures

cc: New York Stock Exchange (w/enc.)
Don Blankenship (w/o enc.)
Jim Gardner (w/o enc.)
Jeff Jarosinski (w/o enc.)

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AUG 14 2002

(Corrected)

1298

OMB Number: 3235-0569
Expires: January 31, 2003

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

I, Jeffrey M. Jarosinski, Chief Financial Officer of Massey Energy Company, state and attest that:

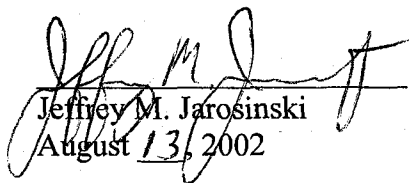
(1) To the best of my knowledge, based upon a review of the covered reports of Massey Energy Company, and, except as corrected or supplemented in a subsequent covered report:

- 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 of Massey Energy Company filed with the Commission on January 29, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Massey Energy Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


Jeffrey M. Jarosinski
August 13, 2002

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


Nancy C. Cochran
Notary Public

My Commission Expires: 6/30/06

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