

1306

RECEIVED

August 13, 2002

VIA HAND DELIVERY

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

Re: Marshall & Ilsley Corporation (SEC File No. 1-5403) Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (Commission Order No. 4-460)

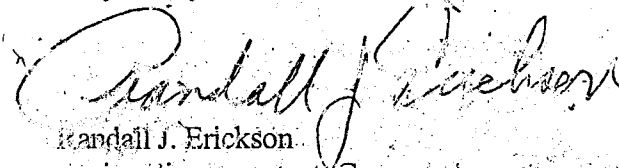
Dear Mr. Katz:

Pursuant to Commission Order 4-460, enclosed please find the sworn statements of Dennis J. Kuester and Mark F. Furlong, the principal executive officer and principal financial officer, respectively, of Marshall & Ilsley Corporation.

Please acknowledge receipt of this filing by date stamping the enclosed copy of this correspondence and returning it to the messenger.

Please contact the undersigned at (414) 765-7809 if you have any questions with regard to the foregoing.

Very truly yours,

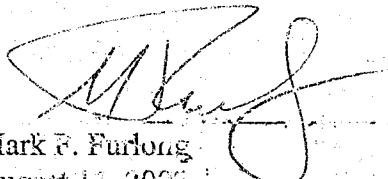


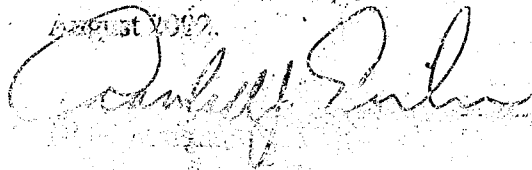
Randall J. Erickson
Senior Vice President, General Counsel and
Corporate Secretary

RJE:mas
Enclosures
cc: Dennis J. Kuester (w/enc)
Mark F. Furlong (w/enc)

I, Mark E. Furlong, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Marshall & Ilsley Corporation, 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 for the fiscal year ended December 31, 2001 of Marshall & Ilsley Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Marshall & Ilsley Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Mark E. Furlong
August 13, 2002

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

Notary Public

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