

1608

**Microsoft**

September 5, 2002

Via Telecopy and Messenger

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

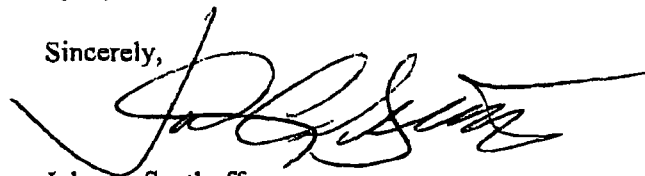
Re: Certifications by Chief Executive Officer  
and Chief Financial Officer of Microsoft Corporation

Dear Mr. Katz:

Enclosed with this letter are the certifications of Steven A. Ballmer, Chief Executive Officer of Microsoft Corporation (the "Company") and John G. Connors, the Company's Chief Financial Officer, as required by the order of the Securities and Exchange Commission, File No. 4-460.

If you have any questions or comments concerning the certifications, please contact the undersigned at (425) 705-5744 (voice) or (425) 936-7329 (fax).

Sincerely,



John A. Seethoff  
Deputy General Counsel,  
Finance and Operations

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

I, John G. Connors, state and attest that:

1) To the best of my knowledge, based upon a review of the covered reports of Microsoft 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":

- 2002 Annual Report on Form 10-K filed with the Commission of Microsoft Corporation; and
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Microsoft Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

*John G. Connors*  
 John G. Connors  
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Subscribed and sworn to before me this 6<sup>th</sup> day of September 2002.

*L. Paull*  
 Notary Public  
 My Commission Expires: 4-15-04

