

# Toll Brothers

America's Luxury Home Builder™

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September 6, 2002

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OFFICE OF THE SECRETARY  
SEP 06 2002

Mr. Jonathan G. Katz  
Securities and Exchange Commission  
450 Fifth Avenue, N.W.  
Washington, DC 20549-609

Dear Mr. Katz:

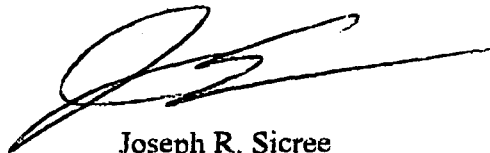
The attached sworn statements of Robert I. Toll, Chief Executive Officer of Toll Brothers, Inc. and Joel H. Rassman, Chief Financial Officer of Toll Brothers, Inc. are being faxed to you for filing pursuant to Section 21 (a) of the Securities Exchange Act of 1934, certifying certain facts and circumstances relating to the covered reports described in such statements.

The company will file a current report on Form 8-K covering these sworn statements and will also post Form 8-K on our website.

The original sworn statements are being sent via UPS Next Day Air.

Should you need to contact me, I can be reached at: 215-938-8045.

Yours truly,



Joseph R. Sicree  
Vice President &  
Chief Accounting Officer

JRS/rc  
Encls.

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New York Stock Exchange • Symbol TOL  
Corporate Office: 3103 Philmont Avenue, Huntingdon Valley, PA 19006  
(215) 938-8000

[www.tollbrothers.com](http://www.tollbrothers.com)

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EXHIBIT 99.2

SWORN STATEMENT PURSUANT TO SECTION 21(a) (1) OF THE  
SECURITIES EXCHANGE ACT OF 1934

I, Joel H. Rassman, Chief Financial Officer of Toll Brothers, Inc., state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Toll Brothers, 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).

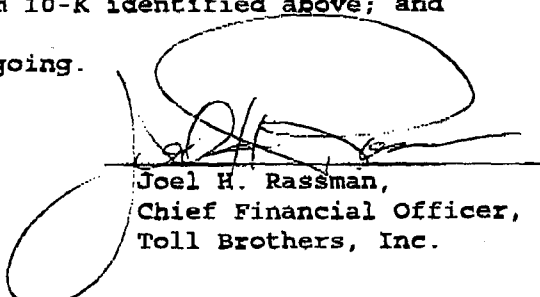
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 October 31, 2001 filed with the Commission by Toll Brothers, Inc.;

\* all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Toll Brothers, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and

\* any amendments to any of the foregoing.

  
Joel H. Rassman,  
Chief Financial Officer,  
Toll Brothers, Inc.

Subscribed and sworn to before me,  
this 6<sup>th</sup> day of September 2002.

*Linda Madson*

Notary Public

My Commission Expires: 9/1/03

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