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H&R BLOCK

tax and financial services
accounting and mortgage services

Brian H. Schmidt
Assistant Vice President
Senior Counsel and Assistant Secretary

September 13, 2002

**VIA FAX AND
OVERNIGHT DELIVERY**

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

Re: Sworn Statements Under Oath
Pursuant to Commission Order 4-460

Dear Mr. Katz:

Enclosed for filing are original Statements under Oath of Mark A. Ernst, Chief Executive Officer and President, and Frank J. Cotroneo, Chief Financial Officer, of H&R Block, Inc. as required pursuant to Commission Order 4-460.

Please acknowledge receipt of this letter and the Statements by date-stamping the enclosed copy of this letter and returning the same to me in the enclosed, self-addressed, postage paid envelope.

If you have any questions regarding this filing, please contact me at 816-932-8432.

Sincerely,

Brian H. Schmidt

BHS

Enclosure

cc: Frank Cotroneo
Mark Ernst
Jim Ingraham

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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, Frank J. Cotroneo, state and attest that:

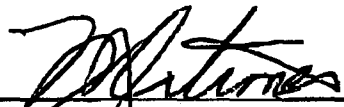
(1) To the best of my knowledge, based upon a review of the covered reports of H&R Block, Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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).

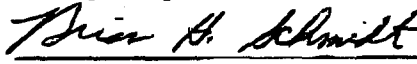
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 of H&R Block, Inc. on Form 10-K for the year ended April 30, 2002 filed with the Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of H&R Block, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Name: Frank J. Cotroneo
 Title: Chief Financial Officer
 Date: September 13, 2002

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


 Notary Public

My Commission Expires: 12/26/05

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