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AMERICAN EAGLE OUTFITTERS

Dale E. Clifton

Vice President - Controller and Chief Accounting Officer

September 13, 2002

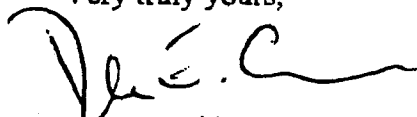
Mr. Jonathan G. Katz, Secretary,
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

Re: American Eagle Outfitters, Inc.
File No. 0-23760

Dear Mr. Katz:

Pursuant to SEC Order 4-460, enclosed are the statements under oath of the principal executive officer and principal financial officer of American Eagle Outfitters, Inc. We have also included a copy of the certifications in a Form 8-K that was filed today. Please let us know if you have any questions.

Very truly yours,



Dale E. Clifton
Vice President, Controller and Chief Accounting Officer

Enclosures

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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, Laura A. Weil, Chief Financial Officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of American Eagle Outfitters, 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 American Eagle Outfitters, Inc.'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 of American Eagle Outfitters, Inc., for the fiscal year ended February 2, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of American Eagle Outfitters, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Laura A. Weil

Laura A. Weil
Executive Vice President and
Chief Financial Officer
American Eagle Outfitters, Inc.
September 13, 2002

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

Debbie Peterkofsky
Notary Public

County, New York

My Commission Expires:

DEBBIE PETERKOFSKY
Notary Public, State of New York
No. 41-488395B
Qualified in Queens County
Commission Expires March 23, 2003

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