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ANN TAYLOR

August 14, 2002

**VIA FACSIMILE - (202) 824-5090
AND OVERNIGHT DELIVERY**

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

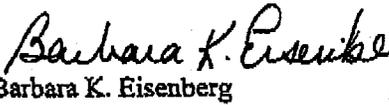
Re: AnnTaylor, Inc.: Statements Under Oath of Principal Executive Officer
and Principal Financial Officer Regarding Facts and Circumstances
Relating to Exchange Act Filings

Dear Mr. Katz:

Pursuant to Securities and Exchange Commission Order 4-460, enclosed please
find a sworn statement from each of J. Patrick Spainhour, Principal Executive Officer,
and James M. Smith, Principal Financial Officer, of AnnTaylor, Inc.

Please acknowledge receipt of this letter and the attached statements by stamping
and returning the enclosed copy of this letter in the self-addressed envelope provided.

Very truly yours,


Barbara K. Eisenberg
Senior Vice President
General Counsel, Secretary

Enclosures

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OFFICE OF THE SECRETARY

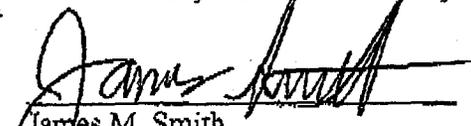
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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

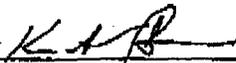
I, James M. Smith, principal financial officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of AnnTaylor, 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 audit committee of AnnTaylor Stores Corporation, the parent company of AnnTaylor, Inc.
- (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 February 2, 2002 filed with the Commission of AnnTaylor, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of AnnTaylor, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 James M. Smith
 Date: August 14, 2002

Subscribed and sworn to before me this 14th day of August 2002.

/s/ 

 Notary Public

My Commission Expires:

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KATHLEEN K. RHEW
 NOTARY PUBLIC, State of New York
 No. 02RH6001827
 Qualified in Kings County
 Commission Expires January 26, 2006