

1704



September 16, 2002

COPY VIA FACSIMILE - (202) 942 9651
ORIGINAL VIA FEDERAL EXPRESS

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

Re: Trans World Entertainment Corporation
File No. 4-460: Order requiring the Filing of Sworn Statements Pursuant
to Section 21(a)(1) of the Securities and Exchange Act of 1934

Dear Sir:

In accordance with the June 27, 2002 Order referenced above, please find enclosed the signed and notarized statements of Robert J. Higgins, Chairman and Chief Executive Officer of Trans World Entertainment Corporation dated September 16, 2002, and of John J. Sullivan, Executive Vice President and Chief Financial Officer of Trans World Entertainment Corporation dated September 16, 2002.

Please acknowledge receipt of the above file by stamping (a) the enclosed copy of this letter; and (b) each copy of the enclosures to this letter and returning them to my attention in the enclosed envelope.

If you have any questions, please contact me at (518) 452 1242 Ext.7496.

Very truly yours,

Edwin J. Sapienza
Director of Financial Planning

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SEP 17 2002

Enclosures

1704

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

I, John J. Sullivan, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Trans World Entertainment Corporation, and, except as corrected or supplemented in a subsequent covered report:

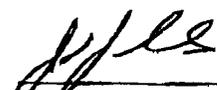
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make 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.

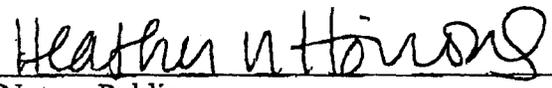
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report of Trans World Entertainment Corporation on Form 10-K for the year ended February 2, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Trans World Entertainment Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Subscribed and sworn to me before this
16th day of September 2002.



John J. Sullivan
Executive Vice President and
Chief Financial Officer



Notary Public
My Commission expires 2/11/06

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SEP 17 2002

HEATHER N. HOVIOUS
Notary Public - State of New York
No. 01HO6069662
Qualified in Rensselaer County
My Commission Expires Feb. 11, 2006