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WESTPOINT STEVENS

Christopher N. Zodrow  
Vice President and Secretary  
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August 14, 2002

**VIA FACSIMILE (202-942-9651) FOLLOWED BY HAND DELIVERY**

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

Re: WestPoint Stevens Inc. - Statements Under Oath of Principal Executive Officer and Principal Financial Officer

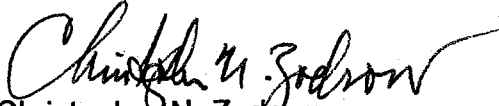
Dear Secretary Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of WestPoint Stevens Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please find one (1) original and one (1) copy of each of the following documents:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Please file stamp the enclosed copy of this letter and the enclosed copy of each Statement and return them to me in the enclosed self-addressed postage paid envelope.

Very truly yours,

  
Christopher N. Zodrow

Enclosures

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**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Lester D. Sears, state and attest that:

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

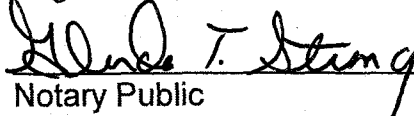
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for fiscal year ended December 31, 2001, of WestPoint Stevens Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of WestPoint Stevens Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



Lester D. Sears  
August 14, 2002

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

  
Notary Public

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My Commission Expires:  
NOTARY PUBLIC, TROUP COUNTY, GEORGIA  
MY COMMISSION EXPIRES JANUARY 8, 2003.