



100 WEST PUTNAM AVENUE, GREENWICH, CONNECTICUT 06830

0268

DEBRA A. BAKER
Senior Vice President and Secretary

(203) 622-3656
Fax: (203) 661-1129

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OFFICE OF THE SECRETARY

AUG 8 2002

VIA FEDERAL EXPRESS

August 7, 2002

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

RE: UST Inc.

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed herewith for filing with the Securities and Exchange Commission on behalf of UST Inc. are the following:

- 1) Statement under oath of Principal Executive Officer, Vincent A. Gierer, Jr.; and
- 2) Statement under oath of Principal Financial Officer, Robert T. D'Alessandro

Please acknowledge receipt of the enclosures by receipt-stamping the enclosed duplicate of this letter and returning same in the envelope provided. Thank you.

Sincerely,

Debra A. Baker

Encl.

0268

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

I, Robert T. D'Alessandro, Principal Financial Officer of UST Inc., state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of UST 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 statement 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 the fiscal year ended December 31, 2001 of UST Inc. filed with the Commission on March 8, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of UST Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Robert T. D'Alessandro
Robert T. D'Alessandro
August 7, 2002

Subscribed and sworn to before
me this 7th day of August, 2002

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/s/ Shirley Coppola
Notary Public

AUG 8 2002

My Commission Expires: 10/31/06