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IMPERIAL SUGAR COMPANY

August 13, 2002

VIA FACSIMILE AND CERTIFIED MAIL

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Attention: Jonathan G. Katz, Secretary

Re: Imperial Sugar Company Sworn Statements

Dear Mr. Katz:

Pursuant to Order No. 4-460 of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934, enclosed please find a sworn statement from each of Robert A. Peiser, Principal Executive Officer, and J. Chris Brewster, Principal Financial Officer, of Imperial Sugar Company.

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

If you have any questions, please contact me at (281) 490-9652.

Yours truly,

A handwritten signature in dark ink, appearing to read 'H. P. Mechler', written over a horizontal line.

H. P. Mechler
Vice President, Accounting

enclosures

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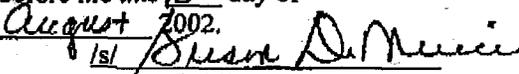
IMPERIAL SUGAR COMPANY

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

I, J. Chris Brewster, Chief Financial Officer of Imperial Sugar Company, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Imperial Sugar Company, 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":
 - September 30, 2001 Annual Report on Form 10-K filed with the Commission of Imperial Sugar Company;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Imperial Sugar Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 J. Chris Brewster
 Executive Vice President and
 Chief Financial Officer
 August 13, 2002

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

 Notary Public
 My Commission Expires:

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