



0246

**Dreyer's Grand Ice Cream, Inc.**

August 7, 2002

**VIA UPS OVERNIGHT DELIVERY**

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

Re: Dreyer's Grand Ice Cream, Inc. – SEC Order No. 4-460

Dear Mr. Katz:

On behalf of Mr. T. Gary Rogers, Chief Executive Officer of Dreyer's Grand Ice Cream, Inc. and Mr. Timothy F. Kahn, Chief Financial Officer of Dreyer's Grand Ice Cream, Inc., I have enclosed the duly executed certificates required by Securities and Exchange Commission Order No. 4-460.

To acknowledge receipt of this letter and the enclosed certificates, please file stamp the enclosed copy of this letter and return it to me in the enclosed, self-addressed, stamped envelope.

Very truly yours,

DREYER'S GRAND ICE CREAM, INC.

Vicki L. Randall, Esq.  
Associate General Counsel

cc: T. Gary Rogers  
Timothy F. Kahn  
Mark LeHocky, Esq.

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

I, Timothy F. Kahn, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Dreyer's Grand Ice Cream, 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.

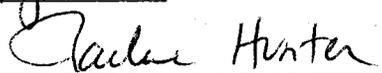
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the Fiscal Year Ended December 29, 2001 of Dreyer's Grand Ice Cream, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Dreyer's Grand Ice Cream, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



\_\_\_\_\_  
Timothy F. Kahn  
  
Vice President-Finance and Administration and Chief  
Financial Officer (Principal Financial Officer)  
August 7, 2002

Subscribed and sworn before me this 7<sup>th</sup> day of  
August 2002



\_\_\_\_\_  
Raelene Hunter, Notary Public  
My Commission Expires: 6/29/05

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