

ADAMS
Resources & Energy, Inc.



August 21, 2002

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OFFICE OF THE SECRETARY

AUG 22 2002

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

RE: Adams Resources & Energy, Inc.
Statement Under Oath of Principal Executive
Officer and Principal Financial Officer Regarding Facts
and Circumstances Relating to Exchange Act Filing

Dear Mr. Katz:

Enclosed are amended certification for Mr. K. S. Adams, Jr. and Mr. Richard B. Abshire pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934. The revised certifications are unconditioned.

The original certifications were issued subject to the resolution of the items contained in an SEC comment letter dated July 31, 2002 and responded to by the Company on August 14, 2002. On August 20, 2002, I received a phone call from John Weitzel of the Commission informing us that the SEC was satisfied with our response and no amendment was necessary to our 2001 Form 10-K or subsequent filings. Based on this conversation, Mr. Adams and I have removed our previous qualification from our respective certifications.

Please advise if this does not concur with your understanding.

Sincerely,

Richard B. Abshire
Vice President – Finance

cc: H. Roger Schwall
Kim Calder
John Weitzel
K. S. Adams, Jr.
RBA:wjd

data/word/rick/annual

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

I, Richard B. Abshire, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Adams Resources & Energy, Inc. (the "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":
 - Annual Report on Form 10-K for the period ended December 31, 2001 filed with the SEC of Adams Resources & Energy, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Adams Resources & Energy, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

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[Signature]
RICHARD B. ABSHIRE
August 21, 2002

Subscribed and sworn to before me this 21st day of August, 2002.

[Signature]
Notary Public in and for the State of Texas

