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
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 14th day of August 2002.

[Signature]
Notary Public

My Commission Expires:
NOTARY PUBLIC, TRUOP COUNTY, GEORGIA
MY COMMISSION EXPIRES JANUARY 8, 2005.

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