



Collins & Aikman Corporation  
Global Headquarters  
250 Stephenson Hwy  
Troy, MI 48083

1468

RECEIVED  
OFFICE OF THE SECRETARY

AUG 14 2002

August 12, 2002

VIA FAX/COURIER

Mr. Jonathan G. Katz  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: CEO and CFO Statements Regarding  
Collins & Aikman SEC Filings – SEC Order 4-460

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission Order 4-460, enclosed are the statements under oath of the Principal Executive Officer and Principal Financial Officer of Collins & Aikman Corporation.

If there are any questions with respect to the enclosed statements, please let me know.

Sincerely,

James L. Murawski  
Vice President of Finance and Corporate Controller

Enclosures  
JLM/bz



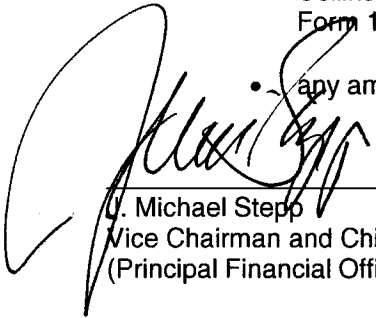
Collins & Aikman Products Co.  
Global Headquarters  
250 Stephenson Hwy  
Troy, MI 48083

1468

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

I, J. Michael Stepp, state and attest that:

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

  
\_\_\_\_\_  
J. Michael Stepp  
Vice Chairman and Chief Financial Officer  
(Principal Financial Officer)

August 14, 2002

Subscribed and sworn to  
before me this 12<sup>th</sup> day of  
August 2002.

/s/ Phyllis Marie Sleight  
Notary Public

*Commission expires Sept 24, 2003*

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 14 2002