

**DIMON**

1592

DIMON Incorporated  
512 Bridge Street Post Office Box 681  
Danville, VA 24543-0681USA

Tel: 434 792 7511

August 29 , 2002

VIA FACSIMILE AND EDGAR: 202-942-9651

RECEIVED  
OFFICE OF THE SECRETARY

AUG 29 2002

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

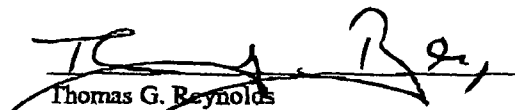
Attention: Jonathan G. Katz, Secretary

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 Brian J Harker, Principal Executive Officer, and James A. Cooley, Principal Financial Officer, of DIMON Incorporated.

If you have any questions or comments regarding the foregoing, please do not hesitate to call the undersigned at 252-753-8912.

Very truly yours,

  
Thomas G. Reynolds  
Vice President - Controller

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


I, James A. Cooley, Principal Financial Officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of DIMON Incorporated, 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, James A. Cooley, have reviewed the contents of this statement with DIMON Incorporated'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":
  - the Form 10-K filed August 29, 2002 of DIMON Incorporated
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of DIMON Incorporated 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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James A. Cooley  
Senior Vice President-Chief Financial Officer  
August 29, 2002

Subscribed and sworn to \_\_\_\_\_  
before me this 29 day of August, 2002.

  
Paula Turner

My Commission Expires: April 30, 2005

