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STEWART & STEVENSON

CORPORATE HEADQUARTERS
2707 NORTH LOOP WEST (77008) - P.O. BOX 1627
HOUSTON, TEXAS 77251-1627
(713) 866-7700 • FAX: (713) 868-7802



September 13, 2002

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

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OFFICE OF THE SECRETARY

SEP 16 2002

Re: Stewart & Stevenson Services, Inc.

Pursuant to the June 27, 2002 Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), I am enclosing a sworn statement from each of Michael L. Grimes, principal executive officer, and John B. Simmons, principal financial officer, of Stewart & Stevenson Services, Inc.

Please acknowledge receipt of this letter and the attached statements by date stamping the enclosed copy of this letter and returning it in the enclosed stamped, addressed envelope.

Sincerely,
STEWART & STEVENSON SERVICES, INC.

Carl B. King
Senior Vice President, Secretary and General Counsel

**Certification Pursuant to the June 27, 2002 Order of the
Securities and Exchange Commission Pursuant to Section 21(a)(1)
of the Securities Exchange Act of 1934 (File No. 4-460)**

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

I, John B. Simmons, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Stewart & Stevenson Services, 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 year ended January 31, 2002 of Stewart & Stevenson Services, Inc. filed with the Commission;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Stewart & Stevenson Services, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

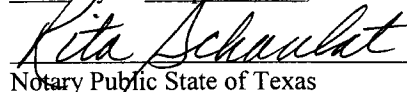
Name:



John B. Simmons
Principal Financial Officer

Date: September 13, 2002

Subscribed and sworn to before me this
13th day of September, 2002



Notary Public State of Texas

My Commission Expires:

November 20, 2005

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