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Universal Corporation

Richmond, Virginia 23260

September 16, 2002

BY UPS

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

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OFFICE OF THE SECRETARY
SEP 17 2002

Dear Mr. Katz:

Pursuant to SEC Order 4-460, enclosed are the statements under oath of the principal executive officer and principal financial officer of Universal Corporation. Please let us know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "George C. Freeman, III", written over a horizontal line.

George C. Freeman, III, Esquire
General Counsel and Secretary

Enclosures

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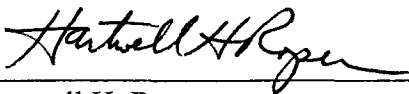
**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Hartwell H. Roper, Vice President and Chief Financial Officer (Principal Financial Officer) of Universal Corporation (the "Company"), state and attest that:

- (1) To the best of my knowledge, based upon a review of the Company's covered reports, 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 filed 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.

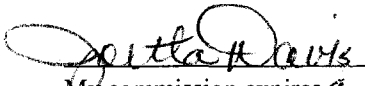
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - The Company's Annual Report on Form 10-K for the fiscal year ended June 30, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of the Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 Hartwell H. Roper
 Vice President and Chief Financial Officer
 (Principal Financial Officer)

September 16, 2002

Subscribed and sworn to before me
before me this 16th day of
September, 2002.

 Notary Public
 My commission expires 8-31-03

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SEP 17 2002

Joetta Davis
 formerly Joetta J. Anthony
 Notary Public
 Commonwealth of Virginia
 My Commission Expires: 8/31/03