

NASH FINCH COMPANY

KATHLEEN E. McDERMOTT
SENIOR VICE PRESIDENT
SECRETARY & GENERAL COUNSEL

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November 21, 2002

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VIA FACSIMILE (202-942-9651)
AND FEDERAL EXPRESS

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

Re: File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

In accordance with the above-referenced order, enclosed are sworn statements executed by Ron Marshall, our Chief Executive Officer, and Robert B. Dimond, our Executive Vice President and Chief Financial Officer.

Please acknowledge receipt of this letter and the enclosed statements by stamping the enclosed copy of this letter and returning it to me in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (952) 844-1144.

Sincerely,



Kathleen E. McDermott
Senior Vice President, Secretary
and General Counsel

Enclosures

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

I, Robert B. Dimond, state and attest that:

(1) I make the following statements to the best of my knowledge.

(2) For the reasons set forth below, I am unable to make the certification required by Paragraph (a) of the Securities and Exchange Commission's (the "SEC" or the "Commission") Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, (File No 4-460).

(a) Nash Finch Company ("Nash Finch" or the "Company") has initiated an internal review concerning practices and procedures relating to certain promotional allowances to the Company by vendors that reduce the cost of goods sold. The review is focused on how the Company assesses Count-Recount charges. The review has not been completed as of the date hereof.

(b) These practices and procedures are the subject of an informal inquiry by the SEC, with which the Company intends to cooperate.

(c) As a result of the Company's internal review and the SEC's informal inquiry, the Company is unable to finalize its interim financial statements, as of October 5, 2002 and for the sixteen-week and forty-week periods then ended, and accordingly, the Company's independent public accountants have not completed their review of such interim financial statements.

(3) In light of the matters and uncertainties described above, I am not able at this time to express a view concerning the accuracy and completeness of Nash Finch's covered reports.

(4) I have reviewed the contents of this statement with the Company's audit committee.

(5) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Nash Finch Annual Report on Form 10-K for the fiscal year ended December 29, 2001, filed with the Commission on February 8, 2002;

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Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstance Relating to Exchange Act Filings - page 2

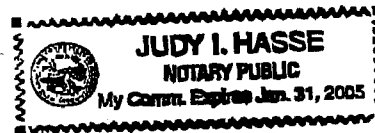
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Nash Finch filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Robert B. Dimond
 Robert B. Dimond
 November 21, 2002

Subscribed and sworn to before me this
 21st day of November, 2002

Judy I. Hasse
 Notary Public

My commission expires: 1/31/05



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