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August 13, 2002

SENT VIA TELECOPY 202-824-5090
AND FEDERAL EXPRESS

Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Re: U.S. Industries, Inc. – Amended Statements

Dear Sir/Madam:

Enclosed herewith are Statements Under Oath executed by David H. Clarke, Chairman and Chief Executive Officer of U.S. Industries, Inc. and Allan D. Weingarten, Senior Vice President and Chief Financial Officer of U.S. Industries, Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission.

The enclosed Statements are being submitted in replacement of the Statements transmitted to you earlier today. They have been amended to correct a typographical error in paragraph (3) thereof. The reference in each certificate to "September 29, 2002" has been changed to "September 29, 2001".

Very truly yours,


Allan D. Weingarten

U.S. INDUSTRIES, INC.

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

I, Allan D. Weingarten, principal financial officer, state and attest that :

(1) To the best of my knowledge, based upon a review of the covered reports of U.S. Industries, Inc. (the "Company"), 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, constitutes a "covered report":

- the Company's Annual Report on Form 10-K for the fiscal year ended September 29, 2001;
- 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.

Allan D. Weingarten
 Allan D. Weingarten
 Senior Vice President and Chief Financial Officer
 August 13, 2002

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

Dennis A. Comolli
 Notary Public

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My Commission Expires:

