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Gregory J. Christian
Vice President
Deputy General Counsel

Foamex International Inc.
1000 Columbia Avenue
Linwood, PA 19061
610-859-3130
610-859-3024 Fax
gchristian@foamex.com

VIA FACSIMILE AND FEDERAL EXPRESS

August 14, 2002

Securities and Exchange Commission
Filing Desk
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002

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

Ladies and Gentlemen:

Please find attached the statement under oath of principal executive officer and principal financial officer regarding facts and circumstances relating to exchange act filings for Foamex International Inc.

We would appreciate your acknowledging receipt of the enclosed Statements by returning to the undersigned the enclosed copy of this letter with your date and filing stamp endorsed thereon. A self-addressed, postage paid envelope is enclosed for your convenience.

Very truly yours,

Gregory J. Christian.

CC: Marshall S. Cogan
Thomas Chorman

1505

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

I, Marshall S. Cogan, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Foamex International 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 for fiscal year ended December 31, 2001 on Form 10-K filed with the Commission of Foamex International Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Foamex International Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Marshall S. Cogan
 Marshall S. Cogan
 Date:

Subscribed and sworn to
 before me this 14th day of
August 2002.
Valerie J. Hupchick
 Notary Public
 My Commission Expires:

RECEIVED
OFFICE OF THE SECRETARY

AUG 14 2002

NOTARIAL SEAL
 VALERIE J. HUPCHICK, Notary Public
 Lower Chichester Twp., Delaware County
 My Commission Expires June 5, 2004