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**Food Company, Inc.**One Dole Drive • Westlake Village, CA 91362-7300 • Phone (818) 879-6810 • Fax (818) 879-6754
Email: michael_carter@na.dole.comC. Michael Carter
Vice President, General Counsel and Corporate Secretary

August 23, 2002

Via Telecopy: (202) 942-9651 and
Federal ExpressRECEIVED
OFFICE OF THE SECRETARY
AUG 23 2002Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

Re: Commission Order No. 4-460 pursuant to Section 21(a)(i)

Dear Mr. Katz:

Transmitted herewith are written statements under oath of David H. Murdock, Dole Food Company, Inc.'s Chairman and Chief Executive Officer and Richard J. Dahl, Dole Food Company, Inc.'s Vice President and Chief Financial Officer, both in the form of Exhibit A to the above-captioned Order and each declaring that the contents of the statement have been reviewed with the Audit Committee of Dole Food Company, Inc.'s Board of Directors.

Sincerely,

A handwritten signature in black ink that reads "Michael Carter". The signature is written in a cursive, flowing style.

C. Michael Carter

