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STEWART & STEVENSON  
CORPORATE HEADQUARTERS  
2000 PENNSYLVANIA AVENUE, N.W.  
WASHINGTON, D.C. 20004  
TEL: 202.331.1000 FAX: 202.331.1001



September 13, 2002

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

RECEIVED  
OFFICE OF THE SECRETARY  
SEP 16 2002

Re: Stewart & Stevenson Services, Inc.

Pursuant to the June 27, 2002 Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), I am enclosing a sworn statement from each of Michael L. Grimes, principal executive officer, and John B. Simmons, principal financial officer, of Stewart & Stevenson Services, Inc.

Please acknowledge receipt of this letter and the attached statements by date stamping the enclosed copy of this letter and returning it in the enclosed stamped, addressed envelope.

Sincerely,  
STEWART & STEVENSON SERVICES, INC.

Carl B. King  
Senior Vice President, Secretary and General Counsel

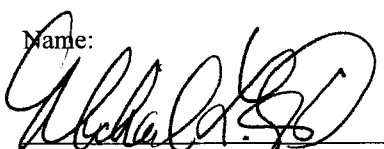
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**Certification Pursuant to the June 27, 2002 Order of the  
Securities and Exchange Commission Pursuant to Section 21(a)(1)  
of the Securities Exchange Act of 1934 (File No. 4-460)**

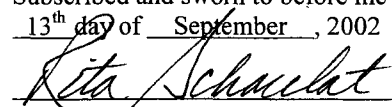
**Statement Under Oath of Principal Executive Officer and Principal  
Financial Officer Regarding Facts and Circumstances  
Relating to Exchange Act Filings**

I, Michael L. Grimes, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Stewart & Stevenson Services, 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 on Form 10-K for the year ended January 31, 2002 of Stewart & Stevenson Services, Inc. filed with the Commission;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Stewart & Stevenson Services, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

Name:   
 Michael L. Grimes  
 Principal Executive Officer

Date: September 13, 2002

Subscribed and sworn to before me this  
13<sup>th</sup> day of September, 2002  
  
 Notary Public State of Texas

My Commission Expires:  
November 20, 2005

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