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GOLD KIST INC.

244 Perimeter Center Parkway, N.E., Atlanta, GA 30346-2397 • P.O. Box 2210, Atlanta, GA 30301-2210

J. David Dyson
General Counsel,
Vice President and Secretary

Telephone: (770) 393-5328
Fax: (770) 393-5421
E-mail: david.dyson@goldkist.com

September 20, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

RECEIVED
OFFICE OF THE SECRETARY

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20546
Attention: Jonathan G. Katz, Secretary

SEP 20 2002

Re: Gold Kist Inc. Sworn Statements

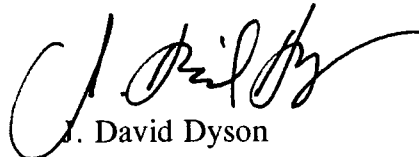
Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of John Bekkers, Principal Executive Officer, and Stephen O. West, Principal Financial Officer, of Gold Kist Inc.

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

If you have any questions, please contact me at (770) 383-5328.

Sincerely,



J. David Dyson

JDD:pf

Enc.

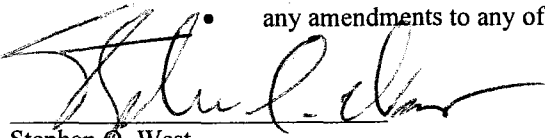
[14734]

c: Mr. John Bekkers
Mr. S. O. West

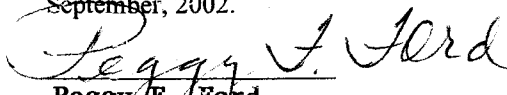
**Statements Under Oath of Principal Financial Officer Regarding
Facts and Circumstances Relating to Exchange Act Filings**

I, Stephen O. West, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Gold Kist 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":
- the Annual Report on Form 10-K for the year ended June 29, 2002 of Gold Kist Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Gold Kist Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Stephen O. West
Chief Financial Officer and Treasurer
September 20, 2002

Subscribed and sworn to
Before me this 20th day of
September, 2002.


Peggy F. Ford
Notary Public

Notary Public, Gwinnett County, Georgia
My Commission Expires Jan. 13, 2004

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