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DaVitaTM

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August 7, 2002

**VIA FACSIMILE (202) 942 9651
AND OVERNIGHT DELIVERY**

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

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OFFICE OF THE SECRETARY

AUG 7 2002

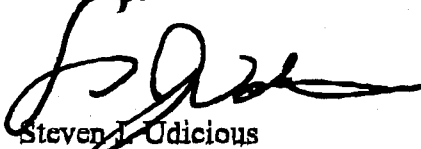
Re: Securities and Exchange Commission ("SEC") Order No. 4-460

Dear Mr. Katz:

Pursuant to SEC Order No. 4-460, enclosed are the sworn statements of DaVita Inc.'s chief executive officer and chief financial officer regarding facts and circumstances relating to DaVita's Exchange Act filings.

Please acknowledge receipt of these statements by stamping the enclosed copy of this letter and returning it to me in the enclosed postage paid envelope.

Sincerely,



Steven J. Udicious
Vice President, General Counsel and Secretary

Enclosures

SJU/na

cc: Kent J. Thiry
Richard K. Whitney

0228

OMB Number: 3235-0569
Expires: January 31, 2003

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

I, Richard K. Whitney, Chief Financial Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of DaVita Inc. (the "Company"), and, except as corrected or supplemented in a subsequent covered report:

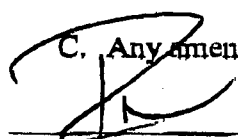
- A. No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- B. No covered report omitted to state a material fact necessary 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":

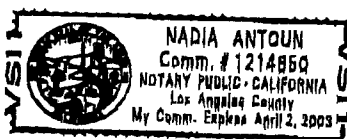
- A. Annual Report on Form 10-K405 for the year ended December 31, 2001 of DaVita Inc.;
- B. All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of DaVita Inc. filed with the Commission subsequent to the filing of the Form 10-K405 identified above; and

C. Any amendments to any of the foregoing.


Richard K. Whitney
Chief Financial Officer
Date: 8/7/02

Before me this 7th day of August, 2002.

Nadia Antoun, Notary Public
Notary Public



My Commission Expires:
April 2, 2003

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