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August 7, 2002

By Facsimile

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

RECEIVED
OFFICE OF THE SECRETARY
AUG 7 2002

Re: Sworn Statements Pursuant to SEC Order No. 4-460

Dear Sir:

On behalf of our client, Gentiva Health Services, Inc., included herewith for filing are the sworn statements of the Chief Executive Officer and the Chief Financial Officer of Gentiva Health Services, Inc. pursuant to SEC Order No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities and Exchange Act of 1934. The original of each of these sworn statements will follow.

Very truly yours,



Tina Carew

Enclosures

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

I, John R. Potapchuk, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Gentiva Health Services, Inc. (the "Company"), 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":
 - Form 10-K for the fiscal year ended December 30, 2001
 - Form 10-K/A for the fiscal year ended December 30, 2001
 - Form 10-Q for the quarterly period ended March 31, 2002
 - Proxy Statement for Special Meeting of June 12, 2002, filed May 10, 2002
 - Proxy Statement of Annual Meeting of June 28, 2002, filed May 31, 2002
 - Form 8-K filed June 21, 2002
 - Form 8-K filed June 28, 2002

John R. Potapchuk

John R. Potapchuk
Chief Financial Officer

Subscribed and sworn to
Before me this 7th day of
August, 2002.
Kevin Marray

Notary Public
My Commission Expires: _____

KEVIN MARRAY
Notary Public, State of New York
No. 31-02MA4788678
Qualified in New York County
Commission Expires July 31, 2005

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