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6950 Columbia Gateway Drive  
Columbia, MD 21046  
410/953-1000 tel  
410/953-5200 fax

August 13, 2002

**VIA FEDEX**

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Filing of Sworn Statements pursuant to Section 21(a) of the Securities Exchange Act

Dear Mr. Katz:

Enclosed for filing are one original and 2 copies of the Sworn Statements for Magellan Health Services, Inc.

Please acknowledge your receipt by stamping the enclosed copy of this letter and returning it in the enclosed self-addressed FedEx envelope.

Please contact me at 410-953-4708 if you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Taiya L. Graham".

Taiya L. Graham  
Executive Assistant to  
Mark S. Demilio

Enclosures

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

I, Mark S. Demilio, Executive Vice President, Chief Financial Officer, state and attest that:

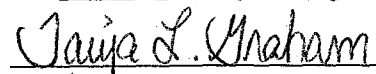
- (1) To the best of my knowledge, based upon a review of the covered reports of Magellan Health Services, Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such 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 Magellan Health Services Inc.'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/A for the fiscal year ended September 30, 2001 of Magellan Health Services, Inc. as filed with the U.S. Securities and Exchange Commission on April 1, 2002;
  - Annual Report on Form 10-K for the fiscal year ended September 30, 2001 of Magellan Health Services, Inc. as filed with the U.S. Securities and Exchange Commission on December 31, 2001;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Magellan Health 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.



Mark S. Demilio  
Executive Vice President,  
Chief Financial Officer  
Magellan Health Services, Inc.

Date: August 13, 2002

Subscribed and sworn to before me  
this 13<sup>th</sup> day of August, 2002.

  
Notary Public

My Commission Expires: Oct. 1, 2005

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