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Oxford Health Plans®

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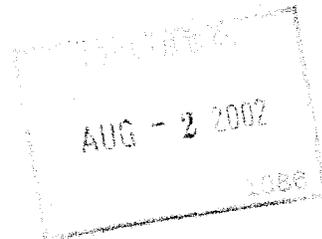
Daniel N. Gregoire
Executive Vice President
and General Counsel

203-459-6644
(Fax) 203-459-7171

August 2, 2002

Via Hand Delivery

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



Re: Oxford Health Plans, Inc. – CEO/CFO Written Statements

Dear Mr. Katz:

Pursuant to Order No. 4-460 issued by the Securities and Exchange Commission on June 27, 2002, enclosed please find a Written Statement Under Oath of the Principal Executive Officer of Oxford Health Plans, Inc. (the “Company”) and a Written Statement Under Oath of the Principal Financial Officer of the Company.

Please date stamp the enclosed extra copy of this letter and return it to the awaiting messenger.

Please feel free to contact me at the above number should you have any questions or concerns.

Very truly yours,

Daniel N. Gregoire

Enclosure

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OFFICE OF THE SECRETARY

AUG 02 2002

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

I, Kurt B. Thompson, state and attest that:

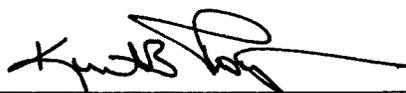
(1) To the best of my knowledge, based upon a review of the covered reports of Oxford Health Plans, Inc. (the "Company"), and, except as corrected or supplemented in a subsequent covered report:

- 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":

- Annual Report on Form 10-K for the year ended December 31, 2001 of Oxford Health Plans, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Oxford Health Plans, 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: Kurt B. Thompson
 Title: Executive Vice President and
 Chief Financial Officer
 (Principal Financial Officer)
 Date: August 2, 2002

Subscribed and sworn to
 before me this 2nd day of
 August 2002.

/s/ 
 Notary Public

My Commission Expires: April 30, 2006

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 AUG 02 2002

Karen E. Contegni
 Notary Public
 State of Connecticut
 My Commission Expires: **April 30, 2006**