

333 N. Summit Street
P.O. Box 10086
Toledo, Ohio 43699-0086
419-252-5500

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HCR·ManorCare

August 12, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

RECEIVED
OFFICE OF THE SECRETARY

AUG 12 2002

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

**Re: Manor Care, Inc. -- Sworn Statements of Principal Executive Officer
and Principal Financial Officer**

Dear Sir:

Enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Paul A. Ormond.
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Geoffrey G. Meyers.

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

Please contact me at (419) 252-5770 if you have any questions.

Very truly yours,



R. Jeffrey Bixler
Vice President, General Counsel and
Secretary

Enclosures

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

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AUG 12 2002

I, Geoffrey G. Meyers, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Manor Care, 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":
 - Annual Report on Form 10-K of Manor Care, Inc. for the fiscal year ended December 31, 2001; and
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy statements of Manor Care, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Geoffrey G. Meyers
 Aug. 12, 2002
 Dated

Subscribed and sworn to before me
this 12th day of August, 2002.


 Notary Public

My Commission expires:

9/3/02

TERRY GRACE WILSON
 Notary Public, State of Ohio
 My Commission Expires 9-3-2002