



HEALTHSOUTH®

William W. Horton
Executive Vice President & Corporate Counsel

Telecopier: (205) 969-4730

August 14, 2002

**VIA FACSIMILE (202) 824-5090
AND UPS OVERNIGHT**

RECEIVED
OFFICE OF THE SECRETARY

AUG 14 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

**Re: Sworn Statements of Chief Executive Officer and Chief Financial Officer
of HEALTHSOUTH Corporation (Commission File No. 1-10315)
Pursuant to Commission Order No. 4-460**

Dear Mr. Katz:

On behalf of Richard M. Scrushy, Chairman of the Board and Chief Executive Officer of HEALTHSOUTH Corporation, and Weston L. Smith, Executive Vice President and Chief Financial Officer of HEALTHSOUTH Corporation, enclosed are the sworn statements required by Commission Order No. 4-460. These statements are in the form of Exhibit A (corrected) to such Order.

Please acknowledge receipt of these sworn statements by file-stamping the photocopy of this letter that is enclosed with the hard copy hereof and returning it to me in the enclosed stamped, self-addressed envelope.

Sincerely,

William W. Horton

WWH/gw/70771.1

Enclosures

cc: Mr. Richard M. Scrushy
Mr. Weston L. Smith

One HealthSouth Parkway • Birmingham, AL 35243
205 969-4977
healthsouth.com



1066

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

I, Weston L. Smith, Executive Vice President and Chief Financial Officer of HEALTHSOUTH Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of HEALTHSOUTH Corporation, 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).

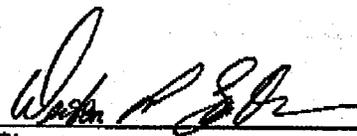
(2) I have reviewed the contents of this statement with HEALTHSOUTH Corporation's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the year ended December 31, 2001 of HEALTHSOUTH Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of HEALTHSOUTH Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

RECEIVED
OFFICE OF THE SECRETARY

AUG 14 2002



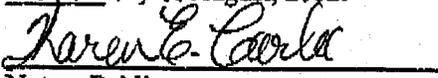
Signature

Weston L. Smith

Printed Name

Date: August 14, 2002

Subscribed and sworn to before me this
14th day of August, 2002.



Notary Public

My Commission Expires: 11-8-04