

1090

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

REC'D S.E.C.  
AUG 14 2002  
1086

I, Paul H. Palmer, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Sierra 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 the Company's Audit Committee.

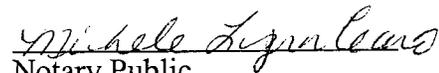
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the December 31, 2001 Annual Report on Form 10-K of Sierra Health Services, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Sierra 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.

  
Paul H. Palmer  
August 13, 2002

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

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 14 2002

  
Michele Lynn Caro  
Notary Public

My Commission Expires: 7/11/05

