

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

I, William C. Straub, Senior Vice President and Chief Accounting Officer of Mariner Health Care, Inc., state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Mariner Health 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 and Compliance 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":
 - Transition Report on Form 10-K of Mariner Health Care, Inc., f/k/a Mariner Post-Acute Network, Inc., filed with the Commission on March 21, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Mariner Health Care, Inc., f/k/a Mariner Post-Acute Network, Inc., filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Wm C Straub
William C. Straub, Senior Vice
President and Chief Accounting Officer

Date: 8/19/02

Subscribed and sworn to
before me this 19 day of
August, 2002.

Wynn G. Sims
Notary Public

My Commission Expires: 6-6-03

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