



D & K HEALTHCARE RESOURCES, INC.

September 24, 2002

*Sent by Facsimile  
and Federal Express*

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

Re: Certifications

Dear Secretary:

Enclosed pursuant to Order 4-460 of the Securities and Exchange Commission are the statements under oath of J. Hord Armstrong, III and Thomas S. Hilton, the Chief Executive Officer and the Chief Financial Officer, respectively, of D & K Healthcare Resources, Inc.

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

Please contact the undersigned with any questions you may have.

Sincerely,

Leonard R. Benjamin  
Vice President, General Counsel  
and Secretary

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Enclosures

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

I, Thomas S. Hilton, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of D & K Healthcare Resources, 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).

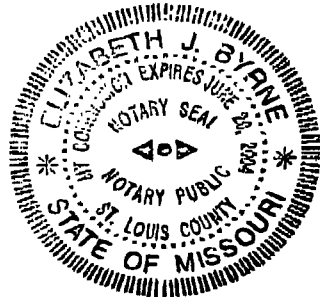
(2) I have reviewed the contents of this statement with the Company's audit committee.

(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 Annual Report on Form 10-K for the fiscal year ended June 30, 2002 of D & K Healthcare Resources, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of D & K Healthcare Resources, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

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*Thomas S. Hilton*  
\_\_\_\_\_  
Thomas S. Hilton  
Senior Vice President and  
Chief Financial Officer  
  
September 24, 2002



Subscribed and sworn to  
before me this 24th  
day of September, 2002

*Elizabeth J. Byrne*  
\_\_\_\_\_  
Notary Public  
*Elizabeth J. Byrne*  
My Commission Expires:  
*June 20, 2004*