

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

I, John R. Potapchuk, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Gentiva Health Services, Inc. (the "Company"), 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":
  - ?? Form 10-K for the fiscal year ended December 30, 2001
  - ?? Form 10-K/A for the fiscal year ended December 30, 2001
  - ?? Form 10-Q for the quarterly period ended March 31, 2002
  - ?? Proxy Statement for Special Meeting of June 12, 2002, filed May 10, 2002
  - ?? Proxy Statement of Annual Meeting of June 28, 2002, filed May 31, 2002
  - ?? Form 8-K filed June 21, 2002
  - ?? Form 8-K filed June 28, 2002

/s/ John R. Potapchuk

John R. Potapchuk  
Chief Financial Officer

Subscribed and sworn to before  
me this 7<sup>th</sup> day of August, 2002.

/s/ Kevin Marrazzo

Notary Public

My Commission Expires: July 31, 2005