

August 8, 2002

RECEIVED
OFFICE OF THE SECRETARY

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

AUG 9 2002

Re: PacifiCare Health Systems – Statements Under Oath of Principal Executive Officer and Principal Financial Officer

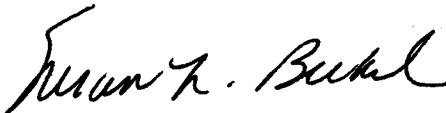
Dear Secretary Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of PacifiCare Health Systems pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please find one (1) original and one (1) copy of each of the following documents:

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

Please file stamp the enclosed copy of this letter and the enclosed copy of each Statement and return them via Federal Express. I have enclosed a self-addressed Federal Express envelope and airbill with our account number.

Very truly yours,



Susan L. Berkel
Senior Vice President, Corporate Controller

Enclosures

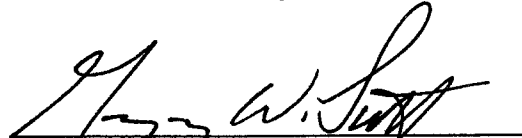
STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Gregory W. Scott, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of PacifiCare Health Systems, 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 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 with the Commission on or before the date of this statement, is a "covered report":
 - the Annual Report on Form 10-K filed with the Commission on March 19, 2002 of PacifiCare Health Systems, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of PacifiCare Health Systems, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above (including the reports on Form 10-Q of PacifiCare Health Systems, Inc. for the quarters ended March 31, 2002 and June 30, 2002, the reports on Form 8-K of PacifiCare Health Systems, Inc. filed with the Commission on January 7, 2002, May 3, 2002, May 14, 2002, May 16, 2002 and May 17, 2002, and the definitive proxy materials of PacifiCare Health Systems, Inc. filed with the Commission on April 30, 2002); and
 - any amendments to any of the foregoing.

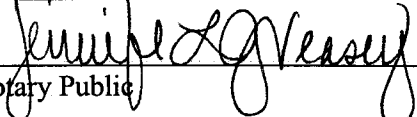
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AUG 9 2002




 Gregory W. Scott
 Executive Vice President and
 Chief Financial Officer
 (Principal Financial Officer)

Subscribed and sworn to before me
this 7 day of August 2002.

/s/ 

 Notary Public

My Commission Expires: 
 JENNIFER L. VEASEY
 Commission # 1332934
 Notary Public - California
 Orange County
 My Comm. Expires Dec 2, 2005