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UnitedHealth Group

9900 Bren Road East Minnetonka MN 55343

August 12, 2002

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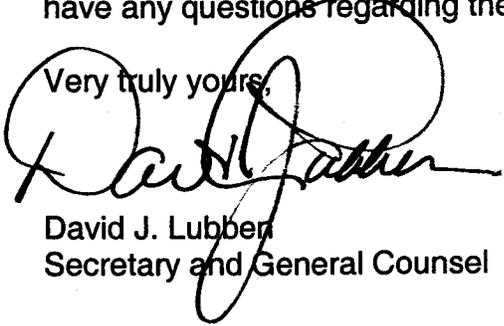
REC'D S.E.C.
AUG 13 2002
1086

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

Re: Statements of Chief Executive Officer and Chief Financial Officer of UnitedHealth Group Incorporated pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, as amended (SEC File No. 4-460)

Dear Mr. Katz:

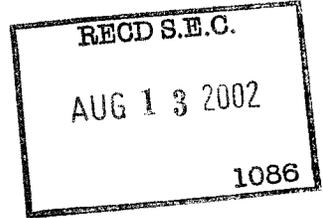
Pursuant to Order No. 4-460 issued by the Securities and Exchange Commission on June 27, 2002, enclosed for filing are the written statements, made under oath, of William W. McGuire, M.D., Chief Executive Officer, and Patrick J. Erlandson, Chief Financial Officer, of UnitedHealth Group Incorporated. If you have any questions regarding the enclosures, please call me at 952-936-1854.

Very truly yours,

David J. Lubber
Secretary and General Counsel

Enclosures

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



I, Patrick J. Erlandson, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of UnitedHealth Group Incorporated (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":

- December 31, 2001 Annual Report on Form 10-K of UnitedHealth Group Incorporated;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of UnitedHealth Group Incorporated filed with the Securities and Exchange Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

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

Patrick J. Erlandson

Patrick J. Erlandson
August 9, 2002

[Signature]

Notary Public

My Commission Expires: 1-31-2005

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