



# HEALTHSOUTH®

*William W. Horton*  
*Executive Vice President & Corporate Counsel*

Telecopier: (205) 969-4730

August 14, 2002

**VIA FACSIMILE (202) 824-5090  
AND UPS OVERNIGHT**

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OFFICE OF THE SECRETARY

AUG 14 2002

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

**Re: Sworn Statements of Chief Executive Officer and Chief Financial Officer  
of HEALTHSOUTH Corporation (Commission File No. 1-10315)  
Pursuant to Commission Order No. 4-460**

Dear Mr. Katz:

On behalf of Richard M. Scrushy, Chairman of the Board and Chief Executive Officer of HEALTHSOUTH Corporation, and Weston L. Smith, Executive Vice President and Chief Financial Officer of HEALTHSOUTH Corporation, enclosed are the sworn statements required by Commission Order No. 4-460. These statements are in the form of Exhibit A (corrected) to such Order.

Please acknowledge receipt of these sworn statements by file-stamping the photocopy of this letter that is enclosed with the hard copy hereof and returning it to me in the enclosed stamped, self-addressed envelope.

Sincerely,

William W. Horton

WWH/gw/70771.1

Enclosures

cc: Mr. Richard M. Scrushy  
Mr. Weston L. Smith

One HealthSouth Parkway • Birmingham, AL 35243  
205 969-4977  
healthsouth.com



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

I, Richard M. Scrushy, Chairman of the Board and Chief Executive Officer of HEALTHSOUTH Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of HEALTHSOUTH Corporation, 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).

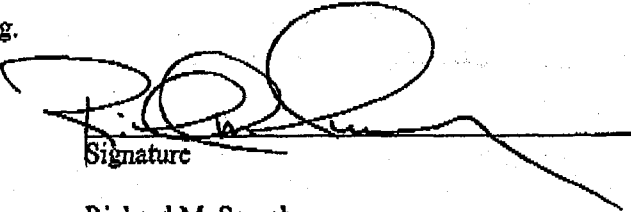
(2) I have reviewed the contents of this statement with HEALTHSOUTH Corporation's audit committee.

(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 year ended December 31, 2001 of HEALTHSOUTH Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of HEALTHSOUTH Corporation 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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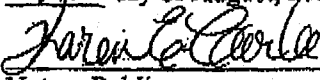
AUG 14 2002

  
Signature

Richard M. Scrushy  
Printed Name

Date: August 14, 2002

Subscribed and sworn to before me this  
14th day of August, 2002.

  
Notary Public

My Commission Expires: 11-8-04