

1408

DORNBUSH MENSCH MANDELSTAM & SCHAEFFER, LLP

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HERSCHEL S. WEINSTEIN

August 13, 2002

FEDERAL EXPRESS

Securities and Exchange Commission  
450 Fifth Street N.W.  
Washington, D.C. 20001

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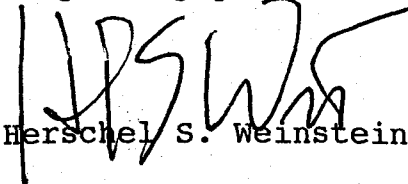
Attention: Jonathan G. Katz, Secretary

Re: Forest Laboratories, Inc.;  
Securities and Exchange Commission  
File No. 4-460 under Section 21(a)(1)  
of the Securities Exchange Act of 1934

Dear Mr. Katz:

I have enclosed for filing with the Securities and Exchange Commission in accordance with the above-referenced Order originally executed certifications under oath of the principal executive officer and principal financial officer of Forest Laboratories, Inc.

Very truly yours,

  
Herschel S. Weinstein

HSW:jmm  
Encls.

cc: Howard Solomon  
John E. Eggers

1408

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

John E. Eggers, Vice President-Finance and Chief Financial Officer of Forest Laboratories, Inc. ("Forest"), states and attests that:

(1) To the best of my knowledge, based upon a review of the covered reports of Forest, and except as corrected or supplemented in a subsequent covered report:

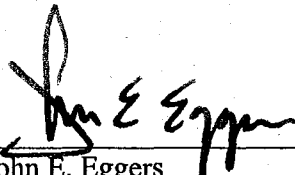
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make 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 Forest'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":

- Forest's Annual Report on Form 10-K for the fiscal year ended March 31, 2002;
- Forest's Definitive Proxy Statement for its Annual Meeting of Shareholders held on August 8, 2002;
- Forest's Current Report on Form 8-K (date of event reported: July 2, 2002)
- Forest's Quarterly Report on Form 10-Q for the quarter Ended June 30, 2002.

Subscribed and sworn to before me  
this 13 day of August, 2002.

By:   
John E. Eggers  
August 13, 2002

By:   
Notary Public  
My Commission Expires:

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AUG 14 2002

MARIAN POLLACK  
Notary Public, State of New York  
No. 31-8401800  
Qualified in New York County  
Term Expires SEP 20, 2002