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VIA FACSIMILE (202-942-9651) AND FEDERAL EXPRESS

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

RE: IMS Health Incorporated - Statements under Oath

Dear Mr. Katz:

In accordance with the Order of the Commission dated June 27, 2002, requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed please find the Statements under Oath of IMS Health Incorporated's Principal Executive Officer and Principal Financial Officer.

Regards,



Enclosures

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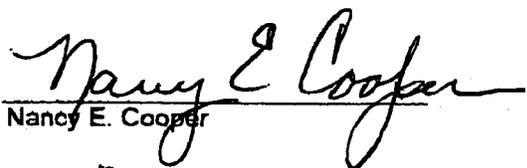
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STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Nancy E. Cooper, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of IMS Health Incorporated, 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 IMS Health Incorporated'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":
 - Annual Report on Form 10-K for the year ended December 31, 2001 of IMS Health Incorporated;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of IMS Health Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Nancy E. Cooper
 August 12, 2002

Subscribed and sworn to before me this 12th day of August 2002.


 Notary Public

My Commission Expires: 10/31/03

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