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OFFICE OF THE SECRETARY

AUG 13 2002

August 13, 2002

VIA FACSIMILE  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, N.W.  
Washington, DC 20549

RE: BEVERLY ENTERPRISES, INC., STATEMENTS UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

Ladies and Gentlemen:

Transmitted herewith are statements under oath of William R. Floyd, Chairman of the Board, President and Chief Executive Officer and Jeffrey P. Freimark, Executive Vice President and Chief Financial Officer of Beverly Enterprises, Inc.

As required, original statements are being express mailed to reach your office on August 14, 2002.

Very truly yours,

BEVERLY ENTERPRISES, INC.

A handwritten signature in cursive script that reads "Pamela H. Daniels".

Pamela H. Daniels  
Senior Vice President, Controller  
and Chief Accounting Officer

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

I, Jeffrey P. Freimark, Executive Vice President and Chief Financial Officer of Beverly Enterprises, Inc., state and attest that:

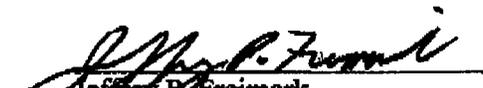
(1) To the best of my knowledge, based upon a review of the covered reports of Beverly Enterprises, Inc. and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of 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 Beverly Enterprises, Inc.'s audit committee.

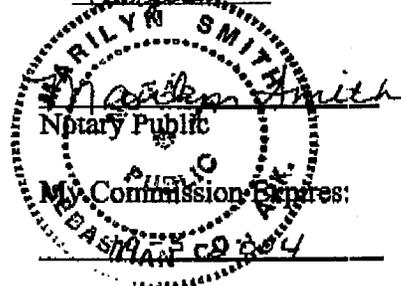
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Form 10-K for the fiscal year ended December 31, 2001 of Beverly Enterprises, Inc.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Beverly Enterprises, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
Jeffrey P. Freimark  
August 13, 2002

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Subscribed and sworn to  
before me this 13<sup>th</sup> day  
of August 2002.

  
Marilyn Smith  
Notary Public  
My Commission Expires:  
08/31/04