

1042



Sun Healthcare Group

Sun Healthcare Group, Inc. 101 Sun Avenue NE
Albuquerque, NM 87109
505.821.3355
www.sunh.com

August 13, 2002

Via Facsimile and Federal Express

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

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Dear Mr. Katz:

As ordered pursuant to the Securities and Exchange Commission's Order No. 4-460, enclosed are one original and one copy of each of the following documents:

- Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Richard K. Matros, the Chairman of the Board and Chief Executive Officer of Sun Healthcare Group, Inc.; and
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Kevin W. Pendergest, the Executive Vice President and Chief Financial Officer of Sun Healthcare Group, Inc.

Please acknowledge receipt of this filing by stamping the enclosed copy of this letter and the copy of each of the Statements Under Oath and returning them in the, self-addressed, stamped envelope enclosed with the original of this letter. Please telephone me at 505-821-3355 with any questions pertaining to this filing. Thank you.

Very truly yours,

Steven A. Roseman
General Counsel

Enclosures

1042

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

RECEIVED
OFFICE OF THE SECRETARY
AUG 13 2002

I, Kevin W. Pendergest, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Sun Healthcare Group, Inc., 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":

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

Signature: Kevin W. Pendergest
Name: Kevin W. Pendergest
Date: August 13, 2002

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



Deborah L. Niskala
Notary Public

My Commission Expires: 9-11-02