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reports. None of the reportable events described under Item 301(a)(1)(v) of Regulation S-K occurred within the Company's two most recent fiscal years ended December 31, 2001 and through the date hereof.

The audit reports of Andersen on the Company's consolidated financial statements for the fiscal years ended December 31, 2001 and 2000 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

The Company has provided Andersen with a copy of the foregoing disclosures.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

None.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMEDISYS, INC.

By: /S/ LARRY R. GRAHAM

Larry R. Graham
Principal Accounting and Financial Officer

DATE: May 3, 2002