

U S PHYSICAL THERAPY INC /NV

Form 8-K

April 17, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): April 17, 2008 (April 17, 2008)**

**U.S. PHYSICAL THERAPY, INC.**

(Exact name of registrant as specified in its charter)

**Nevada**

**1-11151**

**76-0364866**

(State or other jurisdiction of  
incorporation or organization)

(Commission File  
Number)

(I.R.S. Employer  
Identification No.)

**1300 West Sam Houston Parkway South, Suite 300, Houston, Texas**

**77042**

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: **(713) 297-7000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12(b))
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01 Regulation FD Disclosure**

The Company's Letter to Shareholders, which was mailed to the Company's shareholders on April 17, 2008 with its Proxy Statement and Annual Report on Form 10-K for the year ended December 31, 2007, is attached as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits**

- (a) None.
- (b) None.
- (c) Exhibits

<b>Exhibits</b>	<b>Description of Exhibits</b>
99.1	2008 Letter to Shareholders

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**SIGNATURE**

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.

**U.S. PHYSICAL THERAPY, INC.**

Dated: April 17, 2008

By: /s/ LAWRENCE W. MCAFEE  
Lawrance W. McAfee  
Chief Financial Officer  
(duly authorized officer and principal  
financial  
and accounting officer)

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**INDEX TO EXHIBITS**

<b>EXHIBIT</b>	<b>DESCRIPTION OF EXHIBIT</b>
99.1	2008 Letter to Shareholders