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U S PHYSICAL THERAPY INC /NV

Form 8-K February 27, 2007

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): February 27, 2007 (February 27, 2007)

U.S. PHYSICAL THERAPY, INC. (Exact name of registrant as specified in its charter)

Nevada		76-0364866			
(State or other jurisdiction of incorporation or organization)	(Commission	(I.R.S. Employer			
1300 West Sam Houston Parkway South,			77042		
(Address of Principal Execut			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] Act (17 CFR 240.14d-2(b))	oursuant to Rule 14d	-2(b) under t	he Exchange		
[] Pre-commencement communications] Act (17 CFR 240.13e-4(c))	oursuant to Rule 13e	-4(c) under t	he Exchange		

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL RESULTS

On February 27, 2007, U.S. Physical Therapy, Inc. (the "Company") reported its preliminary unaudited results for the fourth quarter ended December 31, 2006. A copy of the press release is attached hereto as Exhibit 99.1.

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Exhibits	Description of Exhibits
99.1	Registrant's press release dated February 27, 2007 announcing preliminary financial results for the fourth quarter ended December 31, 2006.*

^{*}Furnished herewith.

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: February 27, 2007 By: /s/ LAWRANCE W. MCAFEE

Lawrance W. McAfee

Chief Financial Officer (duly authorized officer and principal financial and accounting officer)

INDEX TO EXHIBITS

EXHIBIT	DESCRIPTION	OF	EXHIBIT		

99.1 Press Release dated February 27, 2007.*

^{*} Furnished herewith