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U S PHYSICAL THERAPY INC /NV Form 8-K

May 03, 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): May 3, 2007 (May 3, 2007)

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)

(State or other jurisdiction of incorporation or organization)

(Commission File (I.R.S. Employer Identification No. Identification No.) 1300 West Sam Houston Parkway South, Suite 300, Houston, Texas _____ (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))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL RESULTS

On May 3, 2007, U.S. Physical Therapy, Inc. (the "Company") reported its results for the first quarter ended March 31, 2007. A copy of the press release is attached hereto as Exhibit 99.1.

Exhibits Description of Exhibits

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99.1 Registrant's press release dated May 3, 2007 announcing financial results for the first quarter ended March 31, 2007.*

*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: May 3, 2007 By: /s/ LAWRANCE W. MCAFEE

Lawrance W. McAfee Chief Financial Officer

(duly authorized officer and principal financial $% \left(\frac{1}{2}\right) =\frac{1}{2}\left(\frac{1}{2}\right)$

and accounting officer)

INDEX TO EXHIBITS

EXHIBIT DESCRIPTION OF EXHIBIT

99.1 Press Release dated May 3, 2007.*

* Furnished herewith