



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 6, 2015

Via E-Mail

Mr. Christopher Reading  
Chief Executive Officer  
U.S. Physical Therapy, Inc.  
1300 West Sam Houston Parkway South, Suite 300  
Houston, TX 77042

**Re: U.S. Physical Therapy, Inc.  
Form 10-K for the Year Ended December 31, 2013  
Filed March 11, 2014  
File No. 001-11151**

Dear Mr. Reading:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining