

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



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AUG 10 2012

Washington, DC 20549

August 10, 2012

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Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, U. S. Physical Therapy, Inc., Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 10, 2012. Tentative listing date – August 14, 2012.

Sincerely,

Edwin Mecabe