



THE UNITED STATES
CORPORATION
COMPANY

K06961

ACCOUNT NO. : 072100000032

REFERENCE : 654625 4303929

AUTHORIZATION : Patricia Pizutto

COST LIMIT : \$ 87.50

ORDER DATE : December 31, 1997

ORDER TIME : 11:28 AM

ORDER NO. : 654625-005

200002387252--4

CUSTOMER NO: 4303929

CUSTOMER: Myrna Golinsky, Legal Asst
Greenberg Traurig Hoffman
21st Floor
1221 Brickell Avenue
Miami, FL 33131-3238

DOMESTIC AMENDMENT FILING

NAME: ABLE PHYSICAL THERAPY SERVICES
INC.

EFFECTIVE DATE:

XX ARTICLES OF AMENDMENT
 RESTATED ARTICLES OF INCORPORATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX (1) CERTIFIED COPY
XX (1) PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS:

AM/Root/N/C
ORG 1/2/98

FILED
97 DEC 31 PM 1:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
97 DEC 31 PM 12:06
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

**AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
ABLE PHYSICAL THERAPY SERVICES, INC.
(HEREIN RENAMED ELLIOT S. COHEN, M.D., P.A.)**

Pursuant to Sections 607.1003(6), 607.1006 and 607.1007 of the Florida Business Corporation Act, and Section 621.13 of the Professional Service Corporation Act, the undersigned hereby files these Amended and Restated Articles of Incorporation of ABLE PHYSICAL THERAPY SERVICES, INC. (herein renamed Elliot S. Cohen, M.D., P.A.), a Florida business corporation (herein amended to be a Florida professional corporation) (the "Corporation"). The Corporation's original Articles of Incorporation were filed on December 15, 1987 and the document number assigned to the Corporation is K06961. The Articles of Incorporation are hereby amended and restated to read as follows:

ARTICLE I

The name of the Corporation shall be ELLIOT S. COHEN, M.D., P.A.

ARTICLE II

The address of the principal office and the mailing address of the office of the Corporation is 1801 West Hillsborough Boulevard, Deerfield Beach, Florida 33432.

ARTICLE III

The general purpose for which the Corporation is organized is to engage in every aspect of the practice of medicine. The professional services involved in the Corporation's practice of medicine may be rendered only through its officers, agents and employees who are duly authorized and licensed to practice medicine in the State of Florida.

The Corporation shall not engage in any business other than the practice of medicine. However, the Corporation may invest its funds in real estate, mortgages, stocks, bonds and other types of investments, and may own real and personal property necessary for the rendering of the professional services authorized hereby.

ARTICLE IV

The capital stock authorized shall be 1,000 shares, such shares shall be of a single class, and shall have a par value of \$1.00 per share.

ARTICLE V

The street address of the Corporation's registered office is 1201 Hays Street, City of Tallahassee, County of Leon, State of Florida 32301 with the privilege of having its offices and branch offices at other places within or without the State of Florida. The registered agent at that address shall be Corporation Service Company.

ARTICLE VI

This Corporation shall only issue its common stock to an individual who is duly licensed or otherwise legally authorized to render the same specific professional services as those for which the Corporation was incorporated. Shareholders of the Corporation shall not enter into a voting trust agreement or any other type agreement vesting another person with the authority to exercise the voting power of any or all of his stock.

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

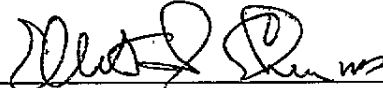
ARTICLE VII

The Corporation shall indemnify each director, officer and shareholder of the Corporation against any and all liability and expenses incurred by him/her in connection with or arising out of any action, suit or proceeding in which he/she may be involved, by reason of his/her being or having been an officer, director or shareholder of the Corporation to the full extent not prohibited by law.

IN WITNESS WHEREOF, the undersigned has signed the foregoing Amended and Restated Articles of Incorporation of ABLE PHYSICAL THERAPY SERVICES, INC. (herein renamed Elliot S. Cohen, M.D., P.A.) on December 31, 1997. In accordance with Section 607.1006 and 607.1007 of the Florida Business Corporation Act, the undersigned certifies that:

A. The Corporation's sole shareholder has duly adopted these amendments of the Articles of Incorporation of the Corporation on December 31, 1997, in the manner prescribed by Sections 607.1003(6), 607.1006 and 607.1007 of the Florida Business Corporation Act

B. The amendments so duly adopted by the sole shareholder of the Corporation replace in their entirety the original Articles of Incorporation.

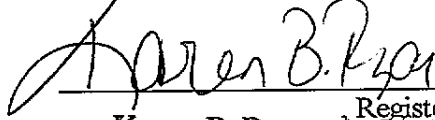
A handwritten signature in dark ink, appearing to read 'Elliot S. Cohen', is written over a horizontal line.

Elliot S. Cohen, M.D., sole shareholder of Able Physical Therapy Services, Inc. (herein renamed Elliot S. Cohen, M.D., P.A.)

ACCEPTANCE OF APPOINTMENT OF REGISTERED AGENT

The undersigned, having been named the Registered Agent of ABLE PHYSICAL THERAPY SERVICES, INC. (herein renamed Elliot S. Cohen, M.D., P.A.), hereby accepts such designation and is familiar with, and accepts, the obligations of such position, as provided in Florida Statutes §607.0505.

CORPORATION SERVICE COMPANY

A handwritten signature in black ink, appearing to read "Karen B. Rozar", is written over a horizontal line.

Registered Agent
Karen B. Rozar, As Its Agent

Dated: December 31, 1997