

P96000050395

**Berger
Davis &
Singerman**
Professional Association

10 N.E. Third Ave., Suite 400
Fort Lauderdale, Florida 33301
Phone: 954.525.9900
Fax: 954.523.2872

L. Schneider
954.627.9909
email at:
lschneider@bdsllaw.com

*Please Call
Elyakhat*

July 29, 1997

561-3010

when ready

Secretary of State
State of Florida
Corporate Records Bureau
P.O. Box 6327
Tallahassee, FL 32314

Re: Merger of Post Healthcare, Inc., a Florida Corporation,
Into First Quality Rehabilitation of Palm Beach, Inc., a
Florida Corporation

Gentlemen:

Enclosed herewith are executed Articles of Merger and Plan of
Merger of Post Healthcare, Inc. into First Quality Rehabilitation
of Palm Beach, Inc.

Please file the Articles of Merger and Plan of Merger and
return to the undersigned one (1) certified copy.

Also enclosed is a check in the amount of \$122.50 representing
the \$70.00 filing fee for the merger and \$52.50 for one (1)
certified copy of the Articles of Merger and Plan of Merger.

Please telephone the undersigned if there are any questions.

Very truly yours,

BERGER DAVIS & SINGerman

[Signature]
Laz L. Schneider

EFFECTIVE DATE
8-1-97

LLS:mw
Enclosures

FILED
97 JUL 30 4:3:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

400002256614--1
-08/04/97--01107--015
122.50

*1/30 govt
merger
cc*

P96000050395

ARTICLES OF MERGER
Merger Sheet

MERGING:

POST HEALTHCARE, INC., a Florida corporation, P94000058678

INTO

FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida
corporation, P96000050395

File date: July 30, 1997, effective August 1, 1997

Corporate Specialist: Joy Moon-French

FILED

EFFECTIVE DATE
8-1-97

ARTICLES OF MERGER OF
POST HEALTHCARE, INC.
WITH AND INTO

FIRST QUALITY REHABILITATION OF PALM BEACH, INC.

97 JUL 30 PM 3:57

SECRETARY OF STATE
TALLAHASSEE FLORIDA

Under Section 607.1105 of the Florida Business Corporation Act.

The merger of POST HEALTHCARE, INC., a Florida corporation, with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation, is hereby effected in compliance with Section 607.1105 of the Florida Business Corporation Act:

1. The names of the constituent corporations now and under which each was formed is as follows:

POST HEALTHCARE, INC., a Florida corporation

and

FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation, the surviving corporation.

2. (a) POST HEALTHCARE, INC. has 1,500 shares of Common Stock, par value \$1.00, issued and entitled to vote; there is no other class of capital stock; the number of shares of Common Stock is not subject to change prior to the effective date of the merger.

(b) FIRST QUALITY REHABILITATION OF PALM BEACH, INC. has 1,500 shares of Common Stock, par value \$1.00 per share, issued and entitled to vote; there is no other class of capital stock; the number of shares of Common Stock is not subject to change prior to the effective date of the merger.

3. (a) The merger was authorized by the Board of Directors of POST HEALTHCARE, INC. by unanimous action on July 28, 1997 pursuant to Section 607.0821 of the Florida Business Corporation Act and approved by the holders of all of the issued and outstanding shares of Common Stock by Consent of Shareholders without a meeting as provided by Section 697.0704, Florida Statutes on July 28, 1997 by a vote of 1,500 FOR and 0 OPPOSED.

(b) The merger was authorized by the Board of Directors of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. by unanimous action on July 28, 1997 pursuant to Section 607.0821 of the Florida Business Corporation Act and was unanimously approved by the holders of all of the issued and outstanding shares of Common Stock by Consent of the Shareholders without a meeting as provided by Section 607.0704, Florida Statutes on July 28, 1997 by a vote of 1,500 FOR and 0 AGAINST.

4. The merger is permitted by Section 607.1105 of the Florida Business Corporation Act, and such merger is in compliance with said Section 607.1105.

5. The merger shall be effective August 1, 1997.

6. (a) After effectiveness, the shareholders of FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation, shall remain shareholders of the surviving corporation and shall retain the 1,500 issued and outstanding shares of Common Stock of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. held immediately prior to the effectiveness of the Articles of Merger.

(b) All outstanding shares of capital stock of POST HEALTHCARE, INC., shall upon effectiveness of the Articles of Merger, be exchanged for shares of Common Stock of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. on the basis of one (1) share of Common Stock of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. for each one (1) share of Common Stock of POST HEALTHCARE, INC. held prior to the Merger. No fractional shares shall be issued. Any holder of fractional interests shall be paid in cash the fair value of any fractional interest.

7. FIRST QUALITY REHABILITATION OF PALM BEACH, INC. agrees that it may be served with process in the State of Florida in any action or special proceeding for the enforcement of any liability or obligation of Post Healthcare, Inc., previously amendable to suit in the State of Florida, and for the enforcement under the Business Corporation Act, of the right of shareholders to receive payment for any fractional shares.

8. FIRST QUALITY REHABILITATION OF PALM BEACH, INC. agrees that it will promptly pay to any shareholders the amount to which they shall be entitled under the provisions of the Florida Business Corporation Act relating to the right of shareholders to receive payment for their shares.

IN WITNESS WHEREOF, each of the undersigned corporations has caused these Articles of Merger to be executed in its name by its President and Secretary as of the 28th day of July, 1997.

Witnesses:

Joy Juni

POST HEALTHCARE, INC.
a Florida corporation

By: Sol Schulman
Sol Schulman, President

ATTEST:

John F. Maloney II
John F. Maloney, II, Secretary

FIRST QUALITY REHABILITATION OF
PALM BEACH, INC.,
a Florida corporation

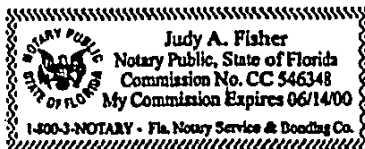
By: John F. Maloney II
John F. Maloney, II,
President

ATTEST:

Victor J. Zarrilli
Victor J. Zarrilli, Secretary

STATE OF FLORIDA)
) SS:
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this 28th
day of July, 1997 by Sol Schulman, the President and John F.
Maloney, II, Secretary of POST HEALTHCARE, INC., a Florida
corporation, on behalf of the corporation, who is personally known
to me or who has produced -Personally known to me - as
identification.



NOTARY PUBLIC

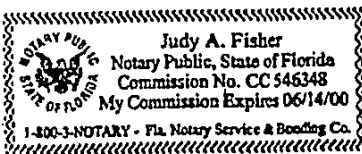
Sign: Judy A Fisher
Print: JUDY A FISHER

My Commission Expires: 6/14/2000

(SEAL)

STATE OF FLORIDA)
) SS:
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this 28th day of July, 1997 by John F. Maloney, II, the President and Victor J. Zarrilli, Secretary of FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation, on behalf of the corporation, who is personally known to me or who has produced Personally known to me as identification.



NOTARY PUBLIC

Sign: Judy A Fisher

Print: JUDY A FISHER

My Commission Expires: 6/14/2000

(SEAL)

EXHIBIT "A"
TO ARTICLES OF MERGER
PLAN OF MERGER

Pursuant to Chapter 607, Florida Statutes, this Plan of Merger, dated as of the 28th day of July, 1997 ("Plan"), is made and entered into by and between POST HEALTHCARE, INC., a Florida corporation (hereinafter, sometimes "Merged Corporation"), and FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation (hereinafter, sometimes "Surviving Corporation"). (Hereinafter, POST HEALTHCARE, INC., and FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall sometimes be referred to collectively as the "Constituent Corporations.")

W I T N E S S E T H:

WHEREAS, POST HEALTHCARE, INC. is duly organized and existing under the laws of the State of Florida, pursuant to Articles of Incorporation originally filed with the offices of the Secretary of State of the State of Florida on August 8, 1994; and

WHEREAS, FIRST QUALITY REHABILITATION OF PALM BEACH, INC. is duly organized and existing under the laws of the State of Florida, pursuant to Articles of Incorporation originally filed with the offices of the Secretary of State of the State of Florida on June 10, 1996; and

WHEREAS, the Shareholders and Boards of Directors of each of POST HEALTHCARE, INC., and FIRST QUALITY REHABILITATION OF PALM BEACH, INC. have voted in favor of this Plan of Merger and have authorized the filing with the Secretary of State of the State of Florida of (i) Articles of Merger between POST HEALTHCARE, INC., and FIRST QUALITY REHABILITATION OF PALM BEACH, INC., whereby POST HEALTHCARE, INC. will merge with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC. (hereinafter, "Merger"), and (ii) this Plan of Merger.

NOW, THEREFORE, the parties to this Plan, in consideration of the terms and conditions herein set forth and the mutual covenants herein contained, have agreed and do hereby agree, each with the other, that POST HEALTHCARE, INC. be merged with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC. pursuant to authority granted by Section 607.1105 of the Florida General Corporation Act, and do hereby agree upon and describe the terms and conditions of the merger and the mode of carrying the same into effect and hereby state that such other facts as required or permitted by the Articles of Incorporation to be set forth in the case of a merger, and the manner of converting the shares of POST HEALTHCARE, INC. being merged with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC., shall be as follows:

ARTICLE I
NAMES OF PARTIES TO MERGER

The names of the corporations which are parties to this merger are: POST HEALTHCARE, INC., a Florida corporation, and FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation.

ARTICLE II
SURVIVING CORPORATION

FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation, with principal offices located at 8751 West Broward Boulevard, Suite 100, Plantation, Florida 33324, shall be the corporation which shall survive this merger ("Surviving Corporation").

ARTICLE III
ARTICLES OF SURVIVING CORPORATION

The Certificate of Incorporation of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall be the Certificate of Incorporation of the Surviving Corporation.

There shall be no changes to the Articles of Incorporation of the Surviving Corporation as the result of this merger.

ARTICLE IV
SHARES OUTSTANDING

The number of authorized and outstanding shares of capital stock of the parties to this Plan of Merger are:

POST HEALTHCARE, INC., a Florida corporation:
1,500 shares of common stock, par value \$1.00, are authorized, of which 1,500 shares are issued and outstanding;

FIRST QUALITY REHABILITATION OF PALM BEACH, INC., a Florida corporation:
3,000 shares of common stock, par value \$1.00 per share, are authorized, of which 1,500 shares are issued and outstanding.

ARTICLE V
CONVERSION AND EXCHANGE OF SHARES

The manner of converting or exchanging the shares of common stock of each of the corporations which are party hereto shall be as follows:

1. The fifteen hundred (1,500) issued and outstanding share of Common Stock, par value \$1.00 per share, of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall remain issued and outstanding.

2. One Thousand Five Hundred (1,500) shares of Common Stock of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall be issued in exchange for and in cancellation of One Thousand Five Hundred (1,500) shares of Common Stock of POST HEALTHCARE, INC. issued and outstanding immediately prior to the effectiveness of the merger.

3. All stock certificates representing issued and outstanding shares of the Common Stock of POST HEALTHCARE, INC. shall, upon the effectiveness of this merger, be cancelled, and shall be null and void.

ARTICLE VI FILING OF ARTICLES OF MERGER AND PLAN OF MERGER

The proper officers of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. are directed to cause a copy of the Articles of Merger and the Plan of Merger, certified by the Secretary of State of the State of Florida, to be filed in the office of the Recording Officer of the county in the State of Florida in which real property is owned by POST HEALTHCARE, INC. or FIRST QUALITY REHABILITATION OF PALM BEACH, INC.

ARTICLE VII ADDITIONAL TERMS AND CONDITIONS

Additional terms and conditions of the Merger are as follows:

The Bylaws of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. as in effect as of the date of this Plan shall remain and be the Bylaws of the Surviving Corporation until the same shall have been altered or amended according to the provisions thereof and in the manner permitted by the statutes of the State of Florida.

The first annual meeting of the shareholders of the Surviving Corporation held after the effective date of this merger shall be the annual meeting provided by the Bylaws of FIRST QUALITY REHABILITATION OF PALM BEACH, INC.

The first meeting of the Board of Directors of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall be held as soon as practicable after the date on which the Merger shall become effective and may be called in the manner provided by the Bylaws of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. for the calling of special meetings of the Board of Directors and may be held at the time and place specified in the notice of the meeting.

All persons who, on the date when the Merger shall become effective, shall be the executive or administrative officers of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall be and remain officers of the Surviving Corporation until the Board of Directors of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall elect their respective successors.

The Surviving Corporation shall pay all expenses of carrying this Plan into effect and of accomplishing this Merger.

Procedure for Approval of Merger

The members of the Boards of Directors of the Constituent Corporations shall execute Consents in Lieu of Meeting of the Board of Directors authorizing this Plan of Merger and the actions to be taken pursuant hereto.

The Shareholders of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. and POST HEALTHCARE, INC. shall execute Consents in Lieu of Meeting of Shareholders authorizing this Plan of Merger and the actions to be taken pursuant hereto.

When the merger shall become effective, the separate existence of POST HEALTHCARE, INC. shall cease and said corporation shall be merged with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC. FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall possess all the rights, privileges, powers and franchises of a public as well as of a private nature and be subject to all the restrictions, disabilities and duties of all corporations party to this Plan, and all and singular, the rights, privileges, powers and franchises of said corporation and all property, real, personal and mixed, and all debts due to each of said corporations on whatever account, as well as all choses in action belonging to each such corporation, shall be vested in FIRST QUALITY REHABILITATION OF PALM BEACH, INC., and all property, rights, and privileges, powers and franchises and all and every other interest shall be thereafter the property of FIRST QUALITY REHABILITATION OF PALM BEACH, INC. as it was of each Constituent Corporation, and the title to any real estate or personal property, whether by deed or otherwise, vested in said corporations parties hereto, shall not revert or be in any way impaired by reasons of this merger, provided that all rights of creditors and all liens upon the property of said corporations parties hereto, shall be preserved unimpaired, and all debts, liabilities and duties of POST HEALTHCARE, INC. shall thenceforth attach to FIRST QUALITY REHABILITATION OF PALM BEACH, INC., and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by it.

If at any time FIRST QUALITY REHABILITATION OF PALM BEACH, INC. shall consider or be advised that any further assignments or assurances in law or any things are necessary or desirable to vest in FIRST QUALITY REHABILITATION OF PALM BEACH, INC., according to the terms thereof, the title to any property or rights of POST

HEALTHCARE, INC. the proper officers and directors of POST HEALTHCARE, INC., shall and will execute and make all such proper assignments and assurances and do all things necessary or proper to vest title in such property or rights in FIRST QUALITY REHABILITATION OF PALM BEACH, INC., and otherwise to carry out the purposes and these Articles and Plan of Merger.

ARTICLES VIII
EFFECTIVE DATE

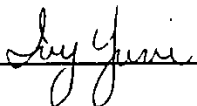
Upon the effective date of August 1, 1997, and the filing of such documents as shall be required for accomplishing the merger under the laws of the State of Florida, the separate corporate existence of POST HEALTHCARE, INC. shall cease and it shall be merged with and into FIRST QUALITY REHABILITATION OF PALM BEACH, INC. in accordance with the provisions of this Plan.

ARTICLE IX
SERVICE OF PROCESS

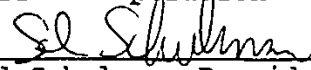
FIRST QUALITY REHABILITATION OF PALM BEACH, INC. agrees that it may be served with process in the State of Florida in any proceeding for the enforcement of any obligation of POST HEALTHCARE, INC.

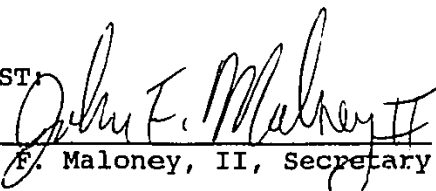
IN WITNESS WHEREOF, the undersigned President and Secretary of each of the corporations party to these Articles and Plan of Merger, on behalf of their respective corporations, do hereby affix their respective corporate seals to be affixed the day and year first above written.

Witnesses:



POST HEALTHCARE, INC.
a Florida corporation

By: 
Sol Schulman, President

ATTEST: 
John F. Maloney, II, Secretary

by Gene

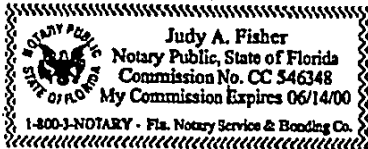
FIRST QUALITY REHABILITATION OF
PALM BEACH, INC.,
a Florida corporation

By: John F. Maloney, II
John F. Maloney, II
President

ATTEST:
Victor J. Parrilli
Victor J. Parrilli, Secretary

STATE OF FLORIDA)
) SS:
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this 28th
day of July, 1997 by SOL SCHULMAN, the President and JOHN F.
MALONEY, II, Secretary of POST HEALTHCARE, INC., a Florida
corporation, on behalf of the corporation, who is personally known
to me or who has produced personally known to me as
identification.



NOTARY PUBLIC

Sign: Judy A Fisher

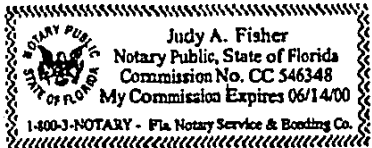
Print: JUDY A FISHER

My Commission Expires: 6/14/2000

(SEAL)

STATE OF FLORIDA)
) SS:
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this 28th
day of July, 1997 by JOHN F. MALONEY, II, the President and VICTOR
J. ZARRILLI, Secretary of FIRST QUALITY REHABILITATION OF PALM
BEACH, INC., a Florida corporation, on behalf of the corporation
who is personally known to me or who has produced personally known
to me as identification.



NOTARY PUBLIC

Sign: Judy A Fisher

Print: JUDY A FISHER

My Commission Expires: 6/14/2000

(SEAL)