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A PROFESSIONAL ASSOCIATION

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OF COUNSEL
RICHARD C. ENTIN
NICHOLAS G. HIMONIDIS*

*Admitted NY, MD, VA & D.C.

July 8, 1999

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Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

RE: SUNRISE NECK AND BACK REHABILITATION CENTER, INC.

Dear Sir:

Please find enclosed the original and one copy of the Articles of Incorporation of Sunrise Neck and Back Rehabilitation Center, Inc., together with our check in the amount of \$78.75 representing your filing fee. Please process the foregoing at your earliest opportunity and return a true copy of the Articles to my office in the envelope which has been provided for your convenience.

Thank you for your assistance in this regard.

Sincerely,

Lisa L. Daniels
LISA LEONARDO DANIELS

LLD:t

FILED
99 JUL 19 AM 8:15
SECRETARY OF STATE
TALLAHASSEE FLORIDA

27 1999

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99 JUL 19 AM 8:15

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

of

**SUNRISE NECK AND BACK
REHABILITATION CENTER, INC.**

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, adopts the following articles of incorporation for such corporation:

ARTICLE I.

The name of the corporation is:

SUNRISE NECK AND BACK REHABILITATION CENTER, INC.

ARTICLE II.

The duration of the corporation is perpetual.

ARTICLE III.

The purpose for which the corporation is organized is to transact any or all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV.

The aggregate number of shares which the corporation shall have the authority to issue shall be one thousand shares of common stock at a par value of \$1.00 each.

ARTICLE V.

The address of the corporation's main office is: 8338 West Oakland Park Blvd.
Sunrise, FL 33351

The name of the corporation's initial registered agent at such address is: LISA LEONARDO DANIELS, ESQUIRE, Attorney at Law, 4300 North University Drive, Suite B-200, Fort Lauderdale, FL 33351.

ARTICLE VI.

The number of directors constituting the initial board of directors is one, and the name and address of the person who is to serve as the initial director is: Brett Greenwald, D.C.

President - Brett Greenwald, D.C.
23306 Boca Chica Circle
Boca Raton, FL 33433

Vice President - Craig Selinger, D.C.
2023 New Castle B.
Boca Raton, FL 33434

Secretary - David J. Dorfman, D.C.
6057 N.W. 77th Drive
Parkland, FL 33067

ARTICLE VII.


The name and address of the incorporator is:

Brett Greenwald, D.C.
23306 Boca Chica Circle
Boca Raton, FL 33433

ARTICLE VIII.

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S Corporation.

IN WITNESS WHEREOF, I have executed these Articles of Incorporation on the 8th
day of July, 1999.

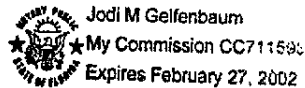

BRETT GREENWALD, D.C.
Incorporator and President

STATE OF FLORIDA
COUNTY OF BROWARD

BEFORE ME, the undersigned authority, this day personally appeared BRETT GREENWALD, who, upon being my me first duly sworn, deposes and says that he has executed the above and foregoing Articles of Incorporation this day for the purposes expressed therein.

SWORN TO AND SUBSCRIBED before me this 8 day of July, 1999.

Jodi M Gelfenbaum
Notary Public
State of Florida at Large



My Commission Expires:

ACCEPTANCE OF REGISTERED AGENT

DESIGNATED IN ARTICLES OF INCORPORATION

LISA LEONARDO DANIELS having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.



LISA LEONARDO DANIELS

Registered Agent

FILED

99 JUL 19 AM 8:15

SECRETARY OF STATE
TALLAHASSEE FLORIDA