

CONTINENTAL MEDICAL SYSTEMS INC /DE/  
Form POSASR  
March 02, 2011

As filed with the Securities and Exchange Commission on March 2, 2011

Registration No. 333-151848

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Post-Effective**  
**AMENDMENT NO. 3**

**to**

**FORM S-3**

**REGISTRATION STATEMENT**

***UNDER THE SECURITIES ACT OF 1933***

**HEALTHSOUTH CORPORATION**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**63-0860407**  
(I.R.S. Employer  
Identification No.)

**3660 Grandview Parkway, Suite 200**

**Birmingham, Alabama 35243**

**(205) 967-7116**

(Address, including Zip Code, and Telephone Number, including Area Code, of Registrant's Principal Executive Offices)

**John P. Whittington, Esq.**

**Executive Vice President, General Counsel and Corporate Secretary**

**HealthSouth Corporation**

**3660 Grandview Parkway, Suite 200**

**Birmingham, Alabama 35243**

**(205) 970-5919**

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

*Copy to:*

**Mark McElreath, Esq.**

**Alston & Bird LLP**

**90 Park Avenue**

**New York, NY 10016**

**(212) 210-9595**

**Approximate date of commencement of proposed sale to the public:** From time to time after this Registration Statement becomes effective.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, check the following box.

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If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 (the "Securities Act"), other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

|   |  |
|---|--|
| Large accelerated filer <input checked="" type="checkbox"/> | Accelerated filer <input type="checkbox"/>         |
| Non-accelerated filer <input type="checkbox"/>              | Smaller reporting company <input type="checkbox"/> |

(Do not check if a smaller reporting company)

### CALCULATION OF REGISTRATION FEE

|  | Amount to be Registered/                  |                            |
|--|---|----------------------------|
| Title of Each Class of Securities to be Registered | Proposed Maximum Offering Price Per Unit/ |                            |
|  | Proposed Maximum Aggregate Offering Price | Amount of Registration Fee |
| Common stock, par value \$0.01 per share           | (1)(2)                                    | (3)                        |
| Preferred Stock, par value \$0.10 per share        | (1)(2)                                    | (3)                        |
| Warrants, purchase common stock or preferred stock | (1)(2)                                    | (3)                        |
| Debt Securities                                    | (1)(2)                                    | (3)                        |
| Guarantees related to the Debt Securities (4)      |   |                            |

- (1) Not applicable pursuant to Form S-3 General Instruction II(E).
- (2) An indeterminate aggregate initial offering price or number of the securities of each identified class is being registered as may from time to time be offered at indeterminate prices, along with an indeterminate number of securities that may be issued upon exercise, settlement, exchange or conversion of securities offered hereunder. Separate consideration may or may not be received for securities that are issuable upon exercise, settlement, conversion or exchange of other securities or that are issued in units with other securities registered hereunder.
- (3) In accordance with Rule 456(b) and Rule 457(r) under the Securities Act, the Registrant is deferring payment of the entire registration fee.
- (4) Pursuant to Rule 457(n) of the Securities Act, no separate fee is payable with respect to the guarantees.



**TABLE OF ADDITIONAL REGISTRANTS**

| <b>Exact Name of Registrant as Specified in its Charter and Address, Including Zip Code, and Telephone Number, Including Area Code of Registrant's Principal Executive Offices*</b> | <b>State or other Jurisdiction of Incorporation or Organization</b> | <b>Primary Standard Industrial Classification Code Number</b> | <b>I.R.S. Employer Identification Number</b> |
|---|---|---|--|
| Advantage Health, LLC   | Delaware  | 8060  | 04-2772046                                   |
| Advantage Health Harmarville Rehabilitation Corporation   | Pennsylvania  | 8060  | 52-1960506                                   |
| Beaumont Rehab Associates Limited Partnership   | Delaware  | 8060  | 25-1656648                                   |
| CMS Jonesboro Rehabilitation, Inc.  | Delaware  | 8060  | 62-1347455                                   |
| CMS Topeka Rehabilitation, Inc.   | Delaware  | 8060  | 74-2498820                                   |
| Collin County Rehab Associates Limited Partnership  | Delaware  | 8060  | 25-1661222                                   |
| Continental Medical of Arizona, Inc.  | Delaware  | 8060  | 25-1622263                                   |
| Continental Medical Systems, Inc.   | Delaware  | 8060  | 51-0287965                                   |
| Continental Rehabilitation Hospital of Arizona, Inc.  | Delaware  | 8060  | 25-1622264                                   |
| HEALTHSOUTH Aviation, LLC   | Delaware  | 7380  | 26-2558709                                   |
| HEALTHSOUTH Bakersfield Rehabilitation Hospital Limited Partnership   | Alabama   | 8060  | 63-1184845                                   |

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|   |                |      |            |
|---|----------------|------|------------|
| HealthSouth-Cypress Real Estate, LLC                                      | Delaware       | 8060 | 27-3167838 |
| HEALTHSOUTH LTAC of Sarasota, Inc.  | Delaware       | 8060 | 63-1283287 |
| HEALTHSOUTH Meridian Point Rehabilitation Hospital Limited Partnership    | Alabama        | 8060 | 63-1184846 |
| HEALTHSOUTH Mesa Rehabilitation Hospital, LLC                             | Delaware       | 8060 | 26-2942698 |
| HEALTHSOUTH Northern Kentucky Rehabilitation Hospital Limited Partnership | Alabama        | 8060 | 63-1184835 |
| HEALTHSOUTH of Austin, Inc.   | Delaware       | 8060 | 63-1105908 |
| HEALTHSOUTH of Dothan, Inc.   | Alabama        | 8060 | 63-1097851 |
| HEALTHSOUTH of East Tennessee, LLC  | Delaware       | 8060 | 63-1028003 |
| HEALTHSOUTH of Erie, LLC  | Delaware       | 8060 | 63-1105904 |
| HEALTHSOUTH of Fort Smith, LLC  | Delaware       | 8060 | 63-1105919 |
| HEALTHSOUTH of Ft. Lauderdale Limited Partnership                         | Alabama        | 8060 | 63-1134714 |
| HEALTHSOUTH of Henderson, Inc.  | Delaware       | 8060 | 63-1262946 |
| HEALTHSOUTH of Houston, Inc.  | Delaware       | 8060 | 63-1105909 |
| HEALTHSOUTH of Largo Limited Partnership                                  | Alabama        | 8060 | 63-1134645 |
| HEALTHSOUTH of Mechanicsburg, Inc.  | Delaware       | 8060 | 63-1105923 |
| HEALTHSOUTH of Midland, Inc.  | Delaware       | 8060 | 63-1105911 |
| HEALTHSOUTH of Montgomery, Inc.   | Alabama        | 8060 | 63-1106107 |
| HEALTHSOUTH of Nittany Valley, Inc.                                       | Delaware       | 8060 | 63-1105924 |
| HEALTHSOUTH of Pittsburgh, LLC  | Delaware       | 8060 | 63-1105926 |
| HEALTHSOUTH of Reading, LLC   | Delaware       | 8060 | 72-1397929 |
| HEALTHSOUTH of San Antonio, Inc.  | Delaware       | 8060 | 63-1105930 |
| HEALTHSOUTH of Sarasota Limited Partnership                               | Alabama        | 8060 | 63-1134650 |
| HEALTHSOUTH of Sewickley, Inc.  | Delaware       | 8060 | 63-1227351 |
| HEALTHSOUTH of South Carolina, Inc.                                       | Delaware       | 8060 | 63-0974715 |
| HEALTHSOUTH of Spring Hill, Inc.  | Delaware       | 8060 | 63-1244181 |
| HEALTHSOUTH of Tallahassee Limited Partnership                            | Alabama        | 8060 | 63-1134713 |
| HEALTHSOUTH of Texarkana, Inc.  | Delaware       | 8060 | 63-1105916 |
| HEALTHSOUTH of Texas, Inc.  | Texas          | 8060 | 63-0923506 |
| HEALTHSOUTH of Toms River, LLC  | Delaware       | 8060 | 63-1105897 |
| HEALTHSOUTH of Treasure Coast, Inc.                                       | Delaware       | 8060 | 63-1105921 |
| HEALTHSOUTH of Utah, Inc.   | Delaware       | 8060 | 63-1105917 |
| HEALTHSOUTH of York, LLC  | Delaware       | 8060 | 63-1105925 |
| HealthSouth Owned Hospitals Holdings, LLC                                 | Delaware       | 8060 | 27-2457679 |
| HEALTHSOUTH of Yuma, Inc.   | Delaware       | 8060 | 95-4895912 |
| HEALTHSOUTH Properties, LLC   | Delaware       | 8060 | 63-1133453 |
| HealthSouth Real Estate, LLC  | Delaware       | 8060 | 27-2811002 |
| HEALTHSOUTH Real Property Holding, LLC                                    | Delaware       | 8060 | 63-1044004 |
| HEALTHSOUTH Rehabilitation Center of New Hampshire, Ltd.                  | Alabama        | 8060 | 63-1102594 |
| HEALTHSOUTH Rehabilitation Center, Inc.                                   | South Carolina | 8060 | 57-0775688 |
| HEALTHSOUTH Rehabilitation Hospital of Arlington Limited Partnership      | Alabama        | 8060 | 63-1184844 |
| HealthSouth Rehabilitation Hospital of Desert Canyon, LLC                 | Delaware       | 8060 | 27-2457834 |
| HEALTHSOUTH Rehabilitation Hospital of Gadsden, LLC                       | Delaware       | 8060 | 27-4000610 |
| HEALTHSOUTH Rehabilitation Hospital of Manati, Inc.                       | Delaware       | 8060 | 20-1151662 |
| HealthSouth Rehabilitation Hospital of New Mexico, Inc.                   | Delaware       | 8060 | 63-1011171 |
| HEALTHSOUTH Rehabilitation Hospital of Northern Virginia, Inc.            | Delaware       | 8060 | 26-1159764 |
| HEALTHSOUTH Rehabilitation Hospital of Odessa, Inc.                       | Delaware       | 8060 | 33-1039783 |
| HEALTHSOUTH Rehabilitation Hospital of South Jersey, LLC                  | Delaware       | 8060 | 26-2414472 |
| HealthSouth Rehabilitation Hospital of Sugar Land, LLC                    | Delaware       | 8060 | 27-2810882 |
| HEALTHSOUTH Rehabilitation Institute of Tucson, LLC                       | Alabama        | 8060 | 63-1184847 |
| HEALTHSOUTH Specialty Hospital, Inc.                                      | Texas          | 8060 | 63-1114772 |
| HealthSouth Specialty Hospital of North Louisiana, LLC                    | Louisiana      | 8060 | 72-1091113 |

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|   |                |      |            |
|---|----------------|------|------------|
| HEALTHSOUTH Sub-Acute Center of Mechanicsburg, Inc.                       | Delaware       | 8060 | 63-1105903 |
| HEALTHSOUTH Valley of the Sun Rehabilitation Hospital Limited Partnership | Alabama        | 8060 | 63-1184848 |
| Lakeshore System Services of Florida, Inc.                                | Florida        | 8060 | 63-1119356 |
| Lakeview Rehabilitation Group Partners                                    | Kentucky       | 8060 | 25-1573943 |
| New England Rehabilitation Management Co., LLC                            | New Hampshire  | 8060 | 02-0393832 |
| Rebound, LLC  | Delaware       | 8060 | 62-1178229 |
| Rehab Concepts Corp.  | Delaware       | 8060 | 25-1650793 |
| Rehabilitation Hospital Corporation of America, LLC                       | Delaware       | 8060 | 23-2655290 |
| Rehabilitation Hospital of Colorado Springs, Inc.                         | Delaware       | 8060 | 25-1612420 |
| Rehabilitation Hospital of Fredericksburg, Inc.                           | Delaware       | 8060 | 20-0949793 |
| Rehabilitation Hospital of Nevada Las Vegas, Inc.                         | Delaware       | 8060 | 25-1694347 |
| Rehabilitation Hospital of Nevada Las Vegas, L.P.                         | Delaware       | 8060 | 25-1693810 |
| Rehabilitation Hospital of Petersburg, Inc.                               | Delaware       | 8060 | 20-0948362 |
| Rehabilitation Hospital of Plano, Inc.                                    | Texas          | 8060 | 25-1612423 |
| Rehabilitation Institute of Western Massachusetts, LLC                    | Massachusetts  | 8060 | 04-2987822 |
| Sarasota LTAC Properties, LLC   | Florida        | 8060 | 20-0978999 |
| SCA-Dalton, Inc.  | Tennessee      | 8060 | 71-0923702 |
| Sherwood Rehabilitation Hospital, Inc.                                    | Delaware       | 8060 | 25-1604215 |
| Southeast Texas Rehabilitation Hospital, Inc.                             | Texas          | 8060 | 25-1595744 |
| Southern Arizona Regional Rehabilitation Hospital, L.P.                   | Delaware       | 8060 | 25-1654947 |
| Sugar Land Real Estate, LLC   | Delaware       | 8060 | 27-2811099 |
| Tarrant County Rehabilitation Hospital, Inc.                              | Texas          | 8060 | 25-1587575 |
| Trident Neurosciences Center, LLC   | South Carolina | 8060 | 57-0904886 |
| Tyler Rehabilitation Hospital, Inc.                                       | Texas          | 8060 | 25-1667731 |
| Western Medical Rehab Associates, L.P.                                    | Delaware       | 8060 | 33-0695017 |
| Western Neuro Care, Inc.  | Delaware       | 8060 | 94-3030235 |

\* All Registrants have the following principal executive offices:  
c/o HealthSouth Corporation  
3660 Grandview Parkway, Suite 200  
Birmingham, Alabama 35243  
(205) 967-7116

**EXPLANATORY NOTE**

This Post Effective Amendment No. 3 to the Registration Statement on Form S-3 (Registration No. 333-151848) is being filed for the purposes of (i) updating the list of Co-Registrants to add CMS Topeka Rehabilitation, Inc. and HealthSouth Rehabilitation Hospital of Gadsden, LLC and consolidating two other Co-Registrants so that the list accurately reflects those of our subsidiaries that may serve as guarantors of some or all of our debt securities offered by any prospectus supplement and (ii) updating certain other information. No changes or additions are being made hereby to the base prospectus that already forms a part of the Registration Statement. Accordingly, such base prospectus is being omitted from this filing.



**PART II****INFORMATION NOT REQUIRED IN PROSPECTUS****Item 14. Other Expenses of Issuance and Distribution.**

The expenses relating to the registration of the securities registered hereby will be borne by the registrant. Such expenses are estimated to be as follows:

|                              | Amount             |
|------------------------------|--------------------|
|                              | <b>to be Paid*</b> |
| SEC Registration Fee         | \$ **              |
| Accounting Fees and Expenses | \$ ***             |
| Legal Fees and Expenses      | \$ ***             |
| Printing Expenses            | \$ ***             |
| Trustee s Fees and Expenses  | \$ ***             |
| Rating Agency Fees           | \$ ***             |
| <b>Total</b>                 | <b>\$ ***</b>      |

\* Since an indeterminate amount of securities is covered by this registration statement, the expenses in connection with the issuance and distribution of the securities are therefore not currently determinable. Any amounts shown are estimates of expenses for a single offering of securities under the Registration Statement, but do not limit the amount of securities that may be offered.

\*\* Deferred in accordance with Rule 456(b) and Rule 457(r) of the Securities Act.

\*\*\* To be filed by amendment, Current Report on Form 8-K or Rule 424 filing.

**Item 15. Indemnification of Directors and Officers.**

The following summary is qualified in its entirety by reference to the complete text of any statutes referred to below and the restated certificate of incorporation, as amended and the amended and restated bylaws of HealthSouth Corporation, a Delaware corporation (the Company). Article VI of the Company s amended and restated bylaws provides that, to the fullest extent permitted by applicable law, the Company will indemnify any person (and the heirs, executors and administrators of such person) who, by reason of the fact that he is or was a director, officer, employee or agent of the Company was or is a party or is threatened to be a party to (a) any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Company), against expenses (including attorneys fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with any such action, suit or proceeding, or, (b) any threatened, pending or completed action or suit by or in the right of the Company to procure a judgment in its favor, against expenses (including attorneys fees) actually and reasonably incurred by him in connection with the defense or settlement of such action or suit. Moreover, any indemnification by the Company pursuant thereto will not be deemed exclusive of any other rights to which those seeking indemnification may otherwise be entitled.

Section 145 of the Delaware General Corporation Law (the DGCL) provides that a corporation may indemnify any persons, including officers and directors, who are, or are threatened to be made, parties to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of such corporation), by reason of the fact that such person is or was a director, officer, employee or agent of such corporation or is or was serving at the request of such corporation as a director, officer, employee or agent of another corporation or enterprise. The indemnity may include expenses (including attorneys fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding, provided such director, officer, employee or agent acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the person s conduct was unlawful. A Delaware corporation may indemnify officers and directors in an action by or in the right of the



corporation under the same conditions, except that no indemnification is permitted without judicial approval if the officer or director is adjudged to be liable to the corporation. Where an officer or director is successful on the merits or otherwise in the defense of any action referred to above, the corporation must indemnify him against the expenses that such officer or director actually and reasonably incurred.

The indemnification permitted under the DGCL is not exclusive, and pursuant to Section 145 of the DGCL, a corporation is empowered to purchase and maintain insurance against liabilities whether or not indemnification would be permitted by statute. Article VI of the Company's amended and restated bylaws provides that it has the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Company, or is or was serving at the request of the Company as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Company would have the power to indemnify him against such liability under applicable law. The Company presently has in place policies insuring its directors and officers under certain circumstances which may include liability or related losses under applicable law.

Section 102(b)(7) of the DGCL allows a Delaware corporation to eliminate or limit the personal liability of directors to a corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except where the director breached his duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase or redemption in violation of Delaware corporate law or obtained an improper personal benefit.

Pursuant to Section 102(b)(7) of the DGCL, Article NINTH of the Company's restated certificate of incorporation provides that no director shall be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director except (a) for any breach of the director's duty of loyalty to the Company or its stockholders, (b) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (c) under Section 174 of the DGCL (providing for liability of directors for unlawful payment of dividends or unlawful stock purchases or redemptions), or (d) for any transaction from which the director derived an improper personal benefit.

Under separate indemnification agreements with the Company, each director and certain officers of the Company are indemnified against all liabilities relating to his or her position as a director or officer of the Company, to the fullest extent permitted under applicable laws.

**Item 16. List of Exhibits.**

The Exhibits to this Registration Statement are listed in the Exhibit Index.

**Item 17. Undertakings.**

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;

- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

*Provided, however,* that Paragraphs (a)(1)(i), (a)(1)(ii) and (a)(1)(iii) of this section do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (4) That, for the purpose of determining any liability under the Securities Act to any purchaser:
- (i) Each prospectus filed by the undersigned registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and
- (ii) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date;
- (5) That, for the purpose of determining any liability of the undersigned registrant under the Securities Act to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:
- (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

- (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;
  - (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and
  - (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.
- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (c) The undersigned registrant hereby undertakes to file an application for the purpose of determining the eligibility of the trustee to act under subsection (a) of Section 310 of the Trust Indenture Act in accordance with the rules and regulations prescribed by the Commission under Section 305(b)(2) of the Trust Indenture Act.
- Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama on March 2, 2011.

**HEALTHSOUTH CORPORATION**

By: /s/ JOHN P. WHITTINGTON  
 Name: **John P. Whittington**  
 Title: **Executive Vice President, General**

**Counsel and Corporate Secretary**

**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| <b>Signature</b>                   | <b>Title</b>  | <b>Date</b>   |
|------------------------------------|---|---------------|
| *<br><b>Jay Grinney</b>            | President, Chief Executive Officer and Director<br>(Principal Executive Officer)                    | March 2, 2011 |
| *<br><b>Douglas E. Coltharp</b>    | Executive Vice President and<br>Chief Financial Officer<br>(Principal Financial Officer)            | March 2, 2011 |
| *<br><b>Andrew L. Price</b>        | Senior Vice President, Accounting and<br>Chief Accounting Officer<br>(Principal Accounting Officer) | March 2, 2011 |
| *<br><b>Jon F. Hanson</b>          | Chairman of the Board of Directors  | March 2, 2011 |
| *<br><b>Edward A. Blechschmidt</b> | Director  | March 2, 2011 |

|                            |          |               |
|----------------------------|----------|---------------|
| *                          | Director | March 2, 2011 |
| <b>John W. Chidsey</b>     |          |               |
| *                          | Director | March 2, 2011 |
| <b>Donald L. Correll</b>   |          |               |
| *                          | Director | March 2, 2011 |
| <b>Yvonne M. Curl</b>      |          |               |
| *                          | Director | March 2, 2011 |
| <b>Charles M. Elson</b>    |          |               |
| *                          | Director | March 2, 2011 |
| <b>Leo I. Higdon, Jr.</b>  |          |               |
| *                          | Director | March 2, 2011 |
| <b>John E. Maupin, Jr.</b> |          |               |
| *                          | Director | March 2, 2011 |
| <b>L. Edward Shaw, Jr.</b> |          |               |

\* By: /s/ JOHN P. WHITTINGTON  
**John P. Whittington**  
Attorney-in-fact

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama, on March 2, 2011.

Advantage Health Harmarville Rehabilitation Corporation  
CMS Jonesboro Rehabilitation, Inc.  
CMS Topeka Rehabilitation, Inc.  
Continental Medical of Arizona, Inc.  
Continental Medical Systems, Inc.  
Continental Rehabilitation Hospital of Arizona, Inc.  
HEALTHSOUTH LTAC of Sarasota, Inc.  
HEALTHSOUTH of Austin, Inc.  
HEALTHSOUTH of Dothan, Inc.  
HEALTHSOUTH of Henderson, Inc.  
HEALTHSOUTH of Houston, Inc.  
HEALTHSOUTH of Mechanicsburg, Inc.  
HEALTHSOUTH of Midland, Inc.  
HEALTHSOUTH of Montgomery, Inc.  
HEALTHSOUTH of Nittany Valley, Inc.  
HEALTHSOUTH of San Antonio, Inc.  
HEALTHSOUTH of Sewickley, Inc.  
HEALTHSOUTH of South Carolina, Inc.  
HEALTHSOUTH of Spring Hill, Inc.  
HEALTHSOUTH of Texarkana, Inc.  
HEALTHSOUTH of Texas, Inc.  
HEALTHSOUTH of Treasure Coast, Inc.  
HEALTHSOUTH of Utah, Inc.  
HEALTHSOUTH of Yuma, Inc.  
HEALTHSOUTH Rehabilitation Center, Inc.  
HEALTHSOUTH Rehabilitation Hospital of Manati, Inc.  
HEALTHSOUTH Rehabilitation Hospital of New Mexico, Inc.  
HEALTHSOUTH Rehabilitation Hospital of Northern Virginia, Inc.  
HEALTHSOUTH Rehabilitation Hospital of Odessa, Inc.  
HEALTHSOUTH Specialty Hospital, Inc.  
HEALTHSOUTH Sub-Acute Center of Mechanicsburg, Inc.  
Lakeshore System Services of Florida, Inc.  
Rehab Concepts Corp.  
Rehabilitation Hospital of Colorado Springs, Inc.  
Rehabilitation Hospital of Fredericksburg, Inc.  
Rehabilitation Hospital of Nevada Las Vegas, Inc.  
Rehabilitation Hospital of Petersburg, Inc.  
Rehabilitation Hospital of Plano, Inc.  
SCA Dalton, Inc.  
Sherwood Rehabilitation Hospital, Inc.  
Southeast Texas Rehabilitation Hospital, Inc.  
Tarrant County Rehabilitation Hospital, Inc.  
Tyler Rehabilitation Hospital, Inc.  
Western Neuro Care, Inc.

By: /s/ JOHN P. WHITTINGTON



Name: **John P. Whittington**  
Title: **Authorized Signatory**

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**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| <b>Signature</b>                                      | <b>Title</b>   | <b>Date</b>           |
|---|--|-----------------------|
| /s/ MARK J. TARR<br><b>Mark J. Tarr</b>               | President and Director<br>(Principal Executive Officer)      | March <u>2</u> , 2011 |
| /s/ DOUGLAS E. COLTHARP<br><b>Douglas E. Coltharp</b> | Vice President and Director<br>(Principal Financial Officer) | March 2, 2011         |
| /s/ ANDREW L. PRICE<br><b>Andrew L. Price</b>         | Vice President<br>(Principal Accounting Officer)             | March 2, 2011         |
| /s/ JOHN P. WHITTINGTON<br><b>John P. Whittington</b> | Director   | March 2, 2011         |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama, on March 2, 2011.

Beaumont Rehab Associates Limited Partnership  
By: Southeast Texas Rehabilitation Hospital, Inc.  
Its: General Partner

Collin County Rehab Associates Limited Partnership  
By: Rehabilitation Hospital of Plano, Inc.  
Its: General Partner

Lakeview Rehabilitation Group Partners  
By: Continental Medical of Kentucky, Inc.  
Its: General Partner

Rehabilitation Hospital of Nevada Las Vegas, L.P.  
By: Rehabilitation Hospital of Nevada Las Vegas, Inc.  
Its: General Partner

Southern Arizona Regional Rehabilitation Hospital, L.P.  
By: Continental Rehabilitation Hospital of Arizona, Inc.  
Its: General Partner

Western Medical Rehab Associates, L.P.  
By: Western Neuro Care, Inc.  
Its: General Partner

By: /s/ JOHN P. WHITTINGTON

Name: **John P. Whittington**  
Title: **Authorized Signatory**

**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                  | Title  | Date          |
|----------------------------|--|---------------|
| *                          | President and Director<br>(Principal Executive Officer)      | March 2, 2011 |
| <b>Mark J. Tarr</b>        |  |               |
| *                          | Vice President and Director<br>(Principal Financial Officer) | March 2, 2011 |
| <b>Douglas E. Coltharp</b> |  |               |
| *                          | Vice President<br>(Principal Accounting Officer)             | March 2, 2011 |
| <b>Andrew L. Price</b>     |  |               |
| /s/ JOHN P. WHITTINGTON    | Director   | March 2, 2011 |
| <b>John P. Whittington</b> |  |               |

\* By: /s/ JOHN P. WHITTINGTON  
**John P. Whittington**  
**Attorney-in-fact**

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama, on March 2, 2011.

HEALTHSOUTH Bakersfield Rehabilitation Hospital Limited Partnership

HEALTHSOUTH Meridian Point Rehabilitation Hospital Limited Partnership

HEALTHSOUTH Northern Kentucky Rehabilitation Hospital Limited Partnership

HEALTHSOUTH Rehabilitation Hospital of Arlington Limited Partnership

HEALTHSOUTH Valley of the Sun Rehabilitation Hospital Limited Partnership

By: HealthSouth Properties, LLC, their General Partner

HEALTHSOUTH of Ft. Lauderdale Limited Partnership

HEALTHSOUTH of Largo Limited Partnership

HEALTHSOUTH of Sarasota Limited Partnership

HEALTHSOUTH of Tallahassee Limited Partnership

By: HealthSouth Real Property Holding, LLC, their General Partner

By: /s/ JOHN P. WHITTINGTON

Name: **John P. Whittington**  
Title: **Authorized Signatory**

**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                  | Title                          | Date          |
|----------------------------|--------------------------------|---------------|
| *                          | President and Manager          | March 2, 2011 |
| <b>Mark J. Tarr</b>        | (Principal Executive Officer)  |               |
| *                          | Vice President and Manager     | March 2, 2011 |
| <b>Douglas E. Coltharp</b> | (Principal Financial Officer)  |               |
| *                          | Vice President                 | March 2, 2011 |
| <b>Andrew L. Price</b>     | (Principal Accounting Officer) |               |
| /s/ JOHN P. WHITTINGTON    | Manager                        | March 2, 2011 |
| <b>John P. Whittington</b> |                                |               |

\* By: /s/ JOHN P. WHITTINGTON  
**John P. Whittington**  
 Attorney-in-fact

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama on March 2, 2011.

HEALTHSOUTH Rehabilitation Center of New Hampshire, Ltd.

By: HealthSouth Corporation, its General Partner

By: /s/ JOHN P. WHITTINGTON  
 Name: **John P. Whittington**  
 Title: **Authorized Signatory**

**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                     | Title   | Date          |
|-------------------------------|---|---------------|
| *                             | President and Chief Executive Officer                             | March 2, 2011 |
| <b>Jay Grinney</b>            | (Principal Executive Officer)                                     |               |
| *                             | Executive Vice President and<br>Chief Financial Officer           | March 2, 2011 |
| <b>Douglas E. Coltharp</b>    | (Principal Financial Officer)                                     |               |
| *                             | Senior Vice President, Accounting<br>and Chief Accounting Officer | March 2, 2011 |
| <b>Andrew L. Price</b>        | (Principal Accounting Officer)                                    |               |
| *                             | Chairman of the Board of Directors                                | March 2, 2011 |
| <b>Jon F. Hanson</b>          |   |               |
| *                             | Director  | March 2, 2011 |
| <b>Edward A. Blechschmidt</b> |   |               |





|                            |          |               |
|----------------------------|----------|---------------|
| *                          | Director | March 2, 2011 |
| <b>John W. Chidsey</b>     |          |               |
| *                          | Director | March 2, 2011 |
| <b>Donald L. Correll</b>   |          |               |
| *                          | Director | March 2, 2011 |
| <b>Yvonne M. Curl</b>      |          |               |
| *                          | Director | March 2, 2011 |
| <b>Charles M. Elson</b>    |          |               |
| *                          | Director | March 2, 2011 |
| <b>Leo I. Higdon, Jr.</b>  |          |               |
| *                          | Director | March 2, 2011 |
| <b>John E. Maupin, Jr.</b> |          |               |
| *                          | Director | March 2, 2011 |
| <b>L. Edward Shaw, Jr.</b> |          |               |

\* By: /s/ JOHN P. WHITTINGTON  
**John P. Whittington**  
Attorney-in-fact

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrants have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama, on March 2, 2011.

Advantage Health, LLC

HealthSouth Cypress Real Estate, LLC

HEALTHSOUTH Aviation, LLC

HEALTHSOUTH Mesa Rehabilitation Hospital, LLC

HEALTHSOUTH of East Tennessee, LLC

HEALTHSOUTH of Erie, LLC

HEALTHSOUTH of Fort Smith, LLC

HEALTHSOUTH of Pittsburgh, LLC

HEALTHSOUTH of Reading, LLC

HEALTHSOUTH Rehabilitation Institute of Tucson, LLC

HEALTHSOUTH of Toms River, LLC

HEALTHSOUTH of York, LLC

HealthSouth Owned Hospitals Holdings, LLC

HealthSouth Properties, LLC

HealthSouth Real Estate, LLC

HealthSouth Real Property Holding, LLC

HealthSouth Rehabilitation Hospital of Desert Canyon, LLC

HealthSouth Rehabilitation Hospital of Gadsden, LLC

HealthSouth Rehabilitation Hospital of Sugar Land, LLC

HealthSouth Specialty Hospital of North Louisiana, LLC

New England Rehabilitation Management Co., LLC

Rebound, LLC

Rehabilitation Institute of Western Massachusetts, LLC

Rehabilitation Hospital Corporation of America, LLC

Sarasota LTAC Properties, LLC

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Sugar Land Real Estate, LLC

Trident Neurosciences Center, LLC

By: /s/ JOHN P. WHITTINGTON  
Name: **John P. Whittington**  
Title: **Authorized Signatory**

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**POWER OF ATTORNEY**

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Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                  | Title                          | Date          |
|----------------------------|--------------------------------|---------------|
| *                          | President and Manager          | March 2, 2011 |
| <b>Mark J. Tarr</b>        | (Principal Executive Officer)  |               |
| *                          | Vice President and Manager     | March 2, 2011 |
| <b>Douglas E. Coltharp</b> | (Principal Financial Officer)  |               |
| *                          | Vice President                 | March 2, 2011 |
| <b>Andrew L. Price</b>     | (Principal Accounting Officer) |               |
| /s/ JOHN P. WHITTINGTON    | Manager                        | March 2, 2011 |
| <b>John P. Whittington</b> |                                |               |

\* By: /s/ JOHN P. WHITTINGTON  
**John P. Whittington**  
 Attorney-in-fact

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Birmingham, State of Alabama on March 2, 2011.

HEALTHSOUTH Rehabilitation Hospital of South Jersey, LLC

By: Rebound, LLC, its sole Member

By: /s/ JOHN P. WHITTINGTON  
 Name: **John P. Whittington**  
 Title: **Authorized Signatory**

**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints John P. Whittington his true and lawful attorney-in-fact and agent with full power of substitution and re-substitution, for him in his name, place and stead, in any and all capacities, to sign any and all amendments to this Registration Statement and any additional registration statement pursuant to Rule 462(b) under the Securities Act of 1933 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and hereby grants to such attorney-in-fact and agent, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                  | Title  | Date          |
|----------------------------|--|---------------|
| *                          | President<br>(Principal Executive Officer)       | March 2, 2011 |
| <b>Mark J. Tarr</b>        |  |               |
| *                          | Vice President<br>(Principal Financial Officer)  | March 2, 2011 |
| <b>Douglas E. Coltharp</b> |  |               |
| *                          | Vice President<br>(Principal Accounting Officer) | March 2, 2011 |
| <b>Andrew L. Price</b>     |  |               |
| REBOUND, LLC               | Sole Member                                      | March 2, 2011 |

By: /s/ JOHN P. WHITTINGTON  
 Name: **John P. Whittington**  
 Title: **Authorized Signatory**

\* By: /s/ JOHN P. WHITTINGTON

**John P. Whittington**  
**Attorney-in-fact**

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**EXHIBIT INDEX**

| <b>Exhibit Numbers</b> | <b>Description</b>   |
|------------------------|--|
| 1.1*                   | Form of Underwriting Agreement.  |
| 3.1                    | Restated Certificate of Incorporation of HealthSouth Corporation, as filed in the Office of the Secretary of State of the State of Delaware on May 21, 1998 (incorporated by reference to Exhibit 3.1 to HealthSouth's Annual Report on Form 10-K filed with the SEC on June 27, 2005).  |
| 3.2                    | Certificate of Amendment to the Restated Certificate of Incorporation of HealthSouth Corporation, as filed in the Office of the Secretary of State of the State of Delaware on October 25, 2006 (incorporated by reference to Exhibit 3.1 to HealthSouth's Current Report on Form 8-K filed with the SEC on October 31, 2006). |
| 3.3                    | Amended and Restated Bylaws of HealthSouth Corporation, effective as of October 30, 2009 (incorporated by reference to Exhibit 3.3 to HealthSouth's Quarterly Report on Form 10-Q filed on November 4, 2009).  |
| 4.1*                   | Specimen preferred stock certificate.  |
| 4.2*                   | Form of Certificate of Designation of preferred stock.   |
| 4.3*                   | Form of warrant certificate.   |
| 4.4*                   | Form of warrant agreement.   |
| 4.5***                 | Form of Indenture.   |
| 4.6                    | Specimen Note (incorporated by reference to Exhibits 4.2 and 4.3 to HealthSouth's Current Report on Form 8-K filed with the SEC on October 12, 2010).  |
| 5.1*                   | Opinion of Alston & Bird LLP.  |
| 5.2***                 | Opinion of Skadden, Arps, Slate, Meagher & Flom LLP.   |
| 12.1                   | Computation of ratio of earnings to fixed charges and ratio of earnings to combined fixed charges and preferred stock dividends (incorporated by reference to Exhibit 12 to HealthSouth's Annual Report on Form 10-K filed with the SEC on February 24, 2011).   |
| 23.1**                 | Consent of PricewaterhouseCoopers LLP, Independent Registered Public Accounting Firm.  |
| 23.2*                  | Consent of Alston & Bird LLP.  |
| 24.1***                | Power of Attorney for HealthSouth Corporation.   |
| 24.2**                 | Power of Attorney for Co-Registrants (included on signature page hereto if not previously filed with this Registration Statement).   |
| 25.1***                | Form T-1 Statement of Eligibility under the Trust Indenture Act of 1939, as amended, of The Bank of Nova Scotia Trust Company of New York, as trustee under the indenture for debt securities.   |

\* To be filed either by amendment or as an exhibit to a Current Report on Form 8-K and incorporated by reference herein.

\*\* Filed herewith.

\*\*\* Previously filed with this Registration Statement.