

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

GEM REHABILITATION SERVICES, P.C.
File number C 117938

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: January 21, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Alisa Hartley*

JAN 21 11:38 AM '97

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
GEM REHABILITATION SERVICES, P.C.
(a professional Corporation)

LET IT HEREBY BE KNOWN that the undersigned for the purpose of forming a professional corporation under the Idaho Business Corporation Act, Title 30, Chapter 13, IDAHO CODE does herein certify, declare and adopt the following ARTICLES OF INCORPORATION:

I.

THE NAME of the Corporation shall be
GEM REHABILITATION SERVICES, P.C.

II.

THE NATURE of the business, or the object or purpose to be transacted, promoted, or carried on by the Corporation is:

1. To provide physical therapy and other physical development activities as prescribed under Idaho licensing jurisdiction.

III.

THE AGGREGATE NUMBER of shares which the Corporation shall have the authority to issue is TEN THOUSAND (10000) shares of no par value common stock. Said shares shall constitute one class only.

IV.

THE CORPORATION is to have a perpetual existence.

IDAHO SECRETARY OF STATE
DATE 12/24/1996 0900 49549

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V.

THE BUSINESS of the Corporation shall be managed by its Board of Directors, each of whom shall be at least eighteen (18) years of age. The number of Directors of the Corporation shall be set forth in the Bylaws in a manner not prohibited by law. Until so changed, the number of Directors shall be (1). The Directors need not be residents of the state, but must be shareholders of the corporation and licensed as professionals under the laws of Idaho.

The names and address of the persons who are to serve as as Directors until the first meeting of the shareholders, or until successors are elected and qualified are as follows:

E. Gayle Fry	809 S. Washington Emmett, Idaho 83617
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VI.

THE PRIVATE PROPERTY of the shareholders shall not be subject to the payment of Corporate debts.

VII.

THE CORPORATION SHALL have the authority, in accord with Idaho State law, to indemnify each Director or Officer, or any person who may have served at it's request as a Director or Officer of another corporation in which it has shares of stock or of which it is a creditor, against actual and necessary expenses incurred by him in connection with the defense of any action, suit, or proceeding in which he is made a party by reason of being or having been a Director or Officer of the Corporation or of such other corporation (whether or not he continues to be a Director or Officer at the time of incurring such expense) except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for negligence or wilfull misconduct in the performance of his duty as such Director or Officer. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, agreement, vote of Shareholders, or otherwise.

THE CORPORATION SHALL have the right to defend and to incur reasonable expenses in the defense on any such actions, suits, or proceedings brought against any such Director, Officer, or person. Wherever in this Section a Director or Officer is referred to, such reference shall include his or her personal representatives, executors and administrators.

VIII.

MEETINGS of the Shareholders may be held outside the State of Idaho if the Bylaws so provide. Subject to any provision contained in the Statute, books of the Corporation may be kept outside the State of Idaho at such place or places as may be designated from time to time either by the Board of Directors or in the Bylaws of the Corporation. Election of Directors need not be by ballot unless the Bylaws of the Corporation shall so provide.

IX.

THE CORPORATION reserves the right to amend, alter, change, or repeal any provision herein contained in the manner now or hereafter prescribed by statute and all rights conferred upon the Shareholders herein are granted subject to the reservation.

X.

THE NAME AND PLACE of residence of the Incorporator is as follows:

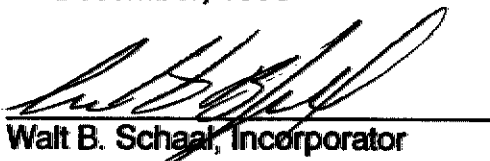
Walt B. Schaal
310 East Main Street
Emmett, Idaho 83617

XI.

THE REGISTERED OFFICE of the Corporation in the State of Idaho shall be at 809 South Washington Emmett, Idaho or such other place within GEM County as the Board of Directors may hereinafter determine. The name of the registered Agent at such address is

E. Gayle Fry

SIGNED and DATED this 23rd Day of December, 1996


Walt B. Schaal, Incorporator