

State of Idaho

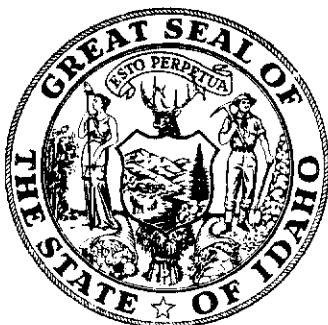
Department of State

CERTIFICATE OF MERGER

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Merger of SUMMIT REHABILITATION SERVICES, INC., an Idaho corporation, into HEALTHSOUTH CORPORATION, a Delaware corporation, duly executed 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 merger, and attach hereto a duplicate original of the Articles of Merger.

Dated: May 5, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

ARTICLES OF MERGER

MERGING

SUMMIT REHABILITATION SERVICES, INC.
(an Idaho corporation)

INTO

HEALTHSOUTH CORPORATION
(a Delaware corporation)

* * * * *

Pursuant to the provisions of Section 30-1-75 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging Summit Rehabilitation Services, Inc., an Idaho corporation (the "Subsidiary"), into HEALTHSOUTH Corporation, a Delaware corporation (the "Company"):

FIRST: The Subsidiary was incorporated pursuant to the Idaho Business Corporation Act.

SECOND: The name of the surviving corporation is HEALTHSOUTH Corporation (the "Company", as defined above), and it is to be governed by the laws of the State of Delaware.

THIRD: The laws of the State of Delaware under which the Company is organized permit such merger.

FOURTH: The Plan of Merger, duly adopted by the Board of Directors of the Company, is hereto attached as Exhibit A and incorporated herein by reference as of the date hereof.

FIFTH: The Company, by the following resolutions of its Board of Directors, duly adopted by unanimous written consent of its members, filed with the minutes of the Board, on

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IDaho SECRETARY OF STATE
DATE 05/05/1997
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MERGER 10 30.00= 30.00
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the 26th day of March, 1997, determined to and did merge into itself said Subsidiary on the conditions set forth in such resolutions:

MAY 5 10 53 AM '97

NOW THEREFORE, BE IT RESOLVED, that the Plan be, and hereby is, in all respects approved in the form presented to the Board, subject to such additional or revised terms and conditions as may be negotiated; and

BE IT FURTHER RESOLVED, that the Board hereby authorizes and empowers the Chairman of the Board, President and Chief Executive Officer of the Company, any Executive Vice President, Senior Vice President or Group Vice President of the Company, and the Secretary or any Assistant Secretary of the Company, to be an Authorized Representative, as such term is hereinafter used in these resolutions; and

BE IT FURTHER RESOLVED, that the Authorized Representatives be, and each of them hereby is, authorized, for and on behalf of the Company, to negotiate, execute and deliver the Plan and to take any and all actions, to make, execute, file and/or record any and all documents and instruments deemed necessary or advisable in order to effect the transactions contemplated by the Plan or by the foregoing resolutions, the taking of such actions and the execution of such documents to be conclusive of their power and authority to do so; and

BE IT FURTHER RESOLVED, that without limiting the foregoing, the Authorized Representatives be, and each of them hereby is, authorized and directed, for and on behalf of the Company, to make, execute and acknowledge a Certificate of Ownership and Merger/Articles of Merger and to file the same in the office of the Secretary of State of the State of Delaware and such other public offices as may be necessary or advisable to effect such merger; and

BE IT FURTHER RESOLVED, that the Authorized Representatives be, and each of them hereby is, authorized, for and on behalf of the Company and under its corporate seal if appropriate, to deliver all agreements and instruments and take all further actions that they deem necessary or appropriate in order to carry out the purposes of the Plan and the foregoing resolutions.

SIXTH: The Subsidiary has a total of 87,500 outstanding shares of Common Stock, no par value per share. The Company owns 100% of the outstanding shares of each class of capital stock of the Subsidiary.

SEVENTH: Pursuant to Section 30-1-75 of the Idaho Business Corporation Act and applicable provisions of the General Corporation Law of the State of Delaware, no shareholder vote of the Subsidiary or of the Company is required. The Company, holder of all outstanding shares of each class of capital stock of the Subsidiary, has waived the requirement that a copy of the Plan of Merger be mailed to each shareholder of record of the Subsidiary.

EIGHTH: The merger of the Subsidiary into the Company shall become effective upon filing.

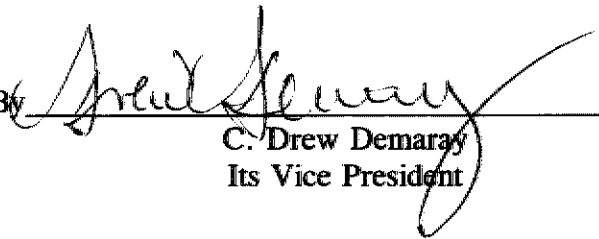
NINTH: The Company hereby agrees that (a) it may be served with process in the State of Idaho in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation against the Company; (b) it irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under the provisions of the Idaho Business Corporation Act with respect to the rights of dissenting shareholders.

IN WITNESS WHEREOF, the undersigned corporations have hereunto caused these
Articles of Merger to be executed by their respective duly authorized corporate officers, as of
this 26th day of March, 1997.

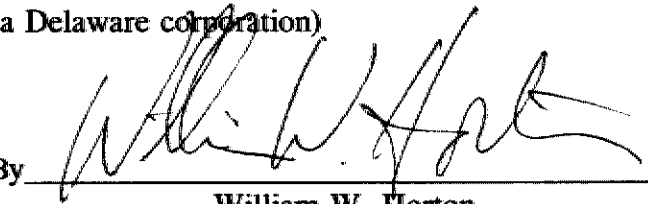
MAY 5 10 53 AM '97

SECRETARY OF STATE
STATE OF IDAHO

SUMMIT REHABILITATION SERVICES, INC.
(an Idaho corporation)

By 
C. Drew Demaray
Its Vice President

HEALTHSOUTH CORPORATION
(a Delaware corporation)

By 
William W. Horton
Its Senior Vice President

This Document Prepared By:

Ross N. Cohen
Haskell Slaughter & Young, L.L.C.
1200 AmSouth/Harbert Plaza
1901 Sixth Avenue North
Birmingham, Alabama 35203

PLAN OF MERGER

EXHIBIT A

SECRETARY OF STATE
MAY 5 10 53 AM '97

The terms and conditions of the following Plan of Merger were advised, authorized and approved by the Board of Directors of the constituent corporations, in the manner prescribed by the Articles/Certificate of Incorporation or charters of the constituent corporations, the General Corporation Law of the State of Delaware and the Idaho Business Corporation Act:

1. **HEALTHSOUTH Corporation**, a Delaware corporation (the "Parent") shall merge into itself its wholly-owned subsidiary, **Summit Rehabilitation Services, Inc.**, an Idaho corporation (the "Subsidiary"), and assume all of said Subsidiary's liabilities and obligations, with the Parent being the surviving corporation.

2. Upon the effectiveness of such merger, (a) the separate corporate existence of the Subsidiary shall cease, (b) all outstanding shares of capital stock of the Subsidiary shall be canceled and no shares of capital stock of the Parent shall be issued as a result of the merger, (c) all corporate acts, liabilities and obligations of the Subsidiary shall become the acts, liabilities and obligations of the Parent, and (d) the merger shall have all effects specified in applicable provisions of the General Corporation Law of the State of Delaware and the Idaho Business Corporation Act.

3. No amendments to the Certificate of Incorporation of the Parent shall occur as a result of such merger.

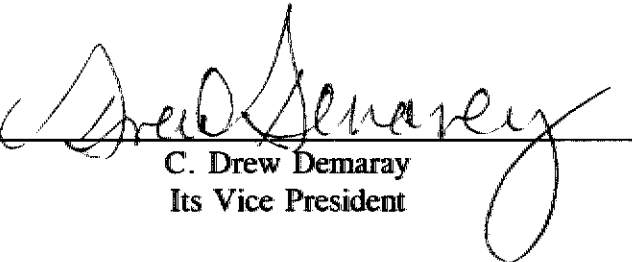
4. The Chairman of the Board, President and Chief Executive Officer of the Parent, any Executive Vice President, Senior Vice President or Group Vice President of the Parent, and the Secretary or any Assistant Secretary of the Parent, are hereby authorized and directed to make, execute and acknowledge a Certificate Ownership and Merger/Articles of Merger and to file the same in the office of the Secretary of State of the State of Delaware and such other public offices as may be necessary or advisable to effect such merger.

IN WITNESS WHEREOF, the undersigned have hereunto caused this Plan of Merger
to be executed by their respective duly authorized corporate officers as of the 26th day of
March, 1997, heretofore executed under penalty of perjury.

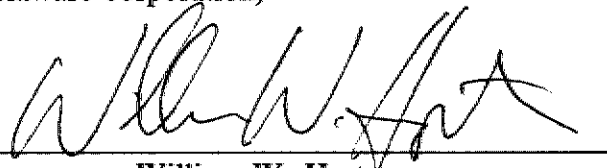
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