

HEALTHSOUTH CORP  
Form 8-K  
October 15, 2007

## UNITED STATES

## SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

### FORM 8-K

#### CURRENT REPORT

Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (date of earliest event reported): October 15, 2007

#### HealthSouth Corporation

(Exact name of Registrant as specified in its Charter)

#### Delaware

(State or Other Jurisdiction of Incorporation)

001-10315

(Commission File Number)

63-0860407

(IRS Employer Identification No.)

One HealthSouth Parkway, Birmingham, Alabama 35243

(Address of Principal Executive Offices, Including Zip Code)

(205) 967-7116

(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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***Item 8.01. Other Events.***

On October 15, 2007, HealthSouth Corporation (the Company ) issued a press release, a copy of which is attached hereto as Exhibit 99 and incorporated herein by reference, announcing a tax recovery from the Internal Revenue Service for overstatements of taxable income attributable to the years 1996 through 1999. The overstatements of income were the result of financial fraud perpetrated by members of prior management.

***Item 9.01. Financial Statements and Exhibits***

(d) Exhibits

See Exhibit Index.

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**SIGNATURE**

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HEALTHSOUTH CORPORATION

By: /s/ John P. Whittington

Name: John P. Whittington

Title: Executive Vice President, General Counsel

and Secretary

Dated: October 15, 2007

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**EXHIBIT INDEX**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
99	Press release of HealthSouth Corporation dated October 15, 2007.