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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported): May 24, 2005**

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**Rotech Healthcare Inc.**

(Exact Name of Registrant as Specified in Charter)

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**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**000-50940**  
(Commission File Number)

**030408870**  
(I.R.S. Employer  
Identification Number)

**2600 Technology Drive, Suite 300**  
**Orlando, Florida 32804**  
(Address of Principal Executive Offices) (Zip Code)

**(407) 822-4600**  
(Registrant's telephone number, including area code)

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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 communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - 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 2.02.** Results of Operations and Financial Condition and **Item 7.01.** Regulation FD Disclosure.

On May 24, 2005, Rotech Healthcare Inc. (the “Company”) announced that it requires additional time to file its Form 10-Q for the quarter ended March 31, 2005. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference. All of the information furnished in this report and the accompanying exhibit shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and shall not be incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act.

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

(a) Not Applicable.

(b) Not Applicable.

(c) Exhibits

99.1 Press release of the Company dated May 24, 2005.

SIGNATURES

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

ROTECH HEALTHCARE INC.

Date: May 24, 2005

By: /s/ Barry E. Stewart

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Barry E. Stewart  
Chief Financial Officer

## Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release of the Company dated May 24, 2005.

Rotech Healthcare:

Philip L. Carter  
President & Chief Executive Officer

Barry E. Stewart  
Chief Financial Officer

407-822-4600

**FOR IMMEDIATE RELEASE**

**Rotech Healthcare Announces it Will Require Additional Time to File its First Quarter 2005 Form 10-Q**

ORLANDO, FLA. – May 24, 2005 - Rotech Healthcare Inc. (Pink Sheets: ROHI.PK) (the “Company”) today announced that it was unable to file its Form 10-Q for the quarter ended March 31, 2005 within the five-calendar day extension period provided under Rule 12b-25 of the Securities Exchange Act of 1934. As previously announced, the Company currently is evaluating the accounts receivable, related allowance accounts and the associated methodology it has used since its predecessor’s emergence from bankruptcy in March 2002. The Company has not yet completed this evaluation. The current analysis indicates that there is nothing the Company is reviewing at this time that is expected to have an impact on cash balances. As a result of the ongoing evaluation, the Company will be delayed in filing its Form 10-Q for the quarter ended March 31, 2005. The delay in this filing has resulted in a technical default under the Company’s credit agreement and indenture, which default is subject to a cure period of 30-days under the credit agreement and 60-days under the indenture.

**About Rotech Healthcare**

Rotech Healthcare Inc. is a leading provider of home respiratory care and durable medical equipment and services to patients with breathing disorders such as chronic obstructive pulmonary diseases (COPD). The Company provides its equipment and services in 48 states through approximately 475 operating centers, located principally in non-urban markets. The Company’s local operating centers ensure that patients receive individualized care, while its nationwide coverage allows the Company to benefit from significant operating efficiencies.

**Caution Regarding Forward-Looking Statements**

This news release contains forward-looking statements within the meaning of section 21E of the Securities Exchange Act of 1934, as amended, that involve risks and uncertainties and reflect the Company’s judgment as of the date of this release. These statements include those related to the review of the Company’s accounting and accounting policies, establishment and maintenance of the allowance for accounts receivable reserve, audit of consolidated financial statements, new determinations and calculations, time to complete the review and audit and internal controls over financial reporting. Actual events or results may differ materially from the Company’s expectations. There can be no assurance that the review or subsequent processes or filings will be timely completed, that any modifications or changes

can be timely or effectively implemented, that errors or internal control deficiencies or weaknesses will not be identified during the preparation and audit of the consolidated financial statements nor that adjustments for other periods will not be required. In addition, our financial results and stock price may suffer as a result of this review and any subsequent determinations from this process or any actions taken by governmental or other regulatory bodies as a result of this process. Additional information concerning these and other risk factors affecting the Company's business can be found in the Company's public periodic filings with the Securities and Exchange Commission, available via the Company's web site at <http://www.rotech.com>. The Company disclaims any intent or obligation to update these forward-looking statements beyond the date of this release.