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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): March 14, 2008**

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**Rotech Healthcare Inc.**

(Exact name of registrant as specified in its charter)

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

**000-50940**  
(Commission File No.)

**030408870**  
(I.R.S. Employer  
Identification No.)

**2600 Technology Drive, Suite 300**  
**Orlando, Florida 32804**  
(Address of principal executive offices) (ZIP Code)

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

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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 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.**

The press release attached as Exhibit No. 99.1 is incorporated by reference herein.

**Item 9.01. Financial Statements and Exhibits**

*(d) Exhibits. Press release*

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release of the Company dated March 14, 2008.

**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.

Date: March 14, 2008

ROTECH HEALTHCARE INC.

By: /s/ Steven Alsene

Steven Alsene  
Chief Financial Officer



Rotech Healthcare Inc.

Philip L. Carter  
President & Chief Executive Officer

Steven Alsene  
Chief Financial Officer  
407-822-4600

**FOR IMMEDIATE RELEASE**

**ROTECH HEALTHCARE INC., RECEIVES NASDAQ NOTICE  
REGARDING CAPITAL MARKET LISTING DEFICIENCY**

**ORLANDO, FL – March 14, 2008** - Rotech Healthcare Inc., (NASDAQ: ROHI) (the “Company”) announced that it has received a Nasdaq Staff Deficiency letter indicating that the Company has failed to comply with Marketplace Rule 4310(c)(3), which requires the Company to have a minimum of \$2,500,000 in stockholders’ equity or \$35,000,000 market value of listed securities or \$500,000 of net income from continuing operations for the most recently completed fiscal year or two of the three most recently completed fiscal years for continued listing on the Nasdaq Capital Market.

In its letter, the Nasdaq Staff states it is reviewing the Company’s eligibility for continued listing on the Nasdaq Capital Market. The Company has until March 25, 2008 to provide the Nasdaq Staff with the Company’s specific plan to achieve and sustain compliance with all the Nasdaq Capital Market listing requirements, including the timeframe for completion of the plan. If, after conclusion of the review, the Nasdaq Staff determines that the Company’s plan does not adequately address the deficiencies noted, the Nasdaq Staff will provide written notification that the Company’s common stock will be delisted. At that time, the Company may appeal the Nasdaq Staff’s determination to a Nasdaq Listing Qualifications Panel. The Company is in the process of responding to the Nasdaq Staff’s letter.

**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 500 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.

## **Forward-Looking Statements**

This press release contains forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended, that are based on management's current expectations, estimates and projections. Words such as "expects," "anticipates," "intends," "plans," "believes," "estimates," "projects," "may," "will," "could," "should," "would," variations of such words and similar expressions are intended to identify such forward-looking statements. Forward-looking statements are subject to known, and unknown risks and uncertainties, which could cause actual results to differ materially from those projected or implied in the forward-looking statements. Such risks and uncertainties, many of which are beyond the control of the Company, include but are not limited to, the risks, uncertainties and assumptions associated with: changes in reimbursement policies and other legislative initiatives aimed at reducing healthcare costs associated with Medicare and Medicaid, including, without limitation, the impact of the Medicare Prescription Drug, Improvement and Modernization Act of 2003 and the uncertainties relating to inhalation drug reimbursement; the collectibility of the Company's accounts receivable; healthcare reform and the effect of changes in federal and state healthcare regulations generally; whether the Company can prepare a plan to achieve and sustain compliance with all the NASDAQ Capital Market listing requirements; whether any such plan of compliance with the NASDAQ Capital Market listing requirements will be adequate; the Company's ability to regain compliance with the NASDAQ Capital Market listing requirements generally; whether the Company will be subject to regulatory restrictions or penalties; compliance with various settlement agreements and corporate compliance programs established by the Company; compliance with confidentiality requirements with respect to patient information; and other factors as described in the Company's filings with the Securities and Exchange Commission. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis, judgment, beliefs, projections or expectations only as of the date hereof. The Company does not undertake any obligation to release any revisions to any forward-looking statements to reflect events or circumstances after the date of this release or to reflect the occurrence of unanticipated events.