
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 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): December 14, 2007

Rotech Healthcare Inc.

(Exact name of registrant as specified in its charter)

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

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

On December 10, 2007, the NASDAQ Stock Market (“NASDAQ”) notified Rotech Healthcare Inc. (the “Company”) that for the previous 30 consecutive business days, the bid price of the Company’s publicly held shares had closed below the minimum \$1.00 per share requirement for continued listing on the NASDAQ Global Market pursuant to Marketplace Rule 4450(a)(5). In accordance with Marketplace Rule 4450(e)(2), the Company is provided with one-hundred eighty (180) calendar days, or until June 9, 2008, to regain compliance with the minimum bid price requirement. If, at any time prior to June 9, 2008, the minimum bid price of the Company’s publicly held shares closes at \$1.00 per share or more for a minimum of 10 consecutive business days, the NASDAQ staff will provide written notification that the Company has achieved compliance with the minimum bid price requirement. If compliance with Rule 4450(a)(5) cannot be demonstrated by June 9, 2008, then the NASDAQ staff will provide written notification to the Company that its securities will be delisted. At that time, the Company will be permitted to appeal NASDAQ’s determination to a Listings Qualifications Panel.

The Company intends to monitor the bid price of its publicly held securities and consider available options if its common stock does not trade at a level likely to result in the Company regaining compliance with the minimum bid price of the publicly held shares requirement by June 9, 2008.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press release dated December 14, 2007

SIGNATURES

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

ROTECH HEALTHCARE INC.

Date: December 14, 2007

By: /s/ Philip L. Carter
Philip L. Carter
Chief Executive Officer



Rotech Healthcare:

Philip L. Carter
President & Chief Executive Officer

Steven Alsene
Chief Financial Officer
407-822-4600

FOR IMMEDIATE RELEASE

Rotech Healthcare Announces NASDAQ Deficiency Notice

ORLANDO, FLA. – December 14, 2007 – Rotech Healthcare Inc. (NASDAQ: ROHI) (the “Company”) today announced that it received a Bid Price Deficiency Letter from the NASDAQ Stock Market on December 10, 2007, indicating that for 30 consecutive business days preceding the date of the letter, the bid price of the company’s publicly held shares had closed below the \$1.00 per share minimum bid price required for continued inclusion on the Nasdaq Global Market pursuant to Nasdaq Marketplace Rule 4450 (a)(5).

In accordance with Nasdaq Marketplace Rule 4450(e)(2), the Company is provided with one-hundred eighty (180) calendar days, or until June 9, 2008, to regain compliance with the minimum bid price rule. If, at any time prior to June 9, 2008, the bid price of the Company’s publicly held shares closes at \$1.00 or more for 10 consecutive business days, the Company will regain compliance. If compliance cannot be demonstrated by June 9, 2008, then NASDAQ will provide written notification to the Company that its securities will be delisted. At that time, the Company will be permitted to appeal NASDAQ’s determination to a Listing Qualifications Panel.

The Company intends to monitor the bid price of its listed securities and consider available options if its common stock does not trade at a level likely to result in the Company regaining compliance with the minimum bid price of publicly held shares requirement by June 9, 2008.

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 485 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; the Company's ability to maintain compliance with the terms and conditions of the new credit facility; whether the Company will be able to successfully implement a process to switch patients to commercially available drug products and whether a significant number of patients will ultimately switch; the impact of switching patients to commercially available drug products on the Company's revenue and profit; whether the Company will be subject to enforcement action or other negative actions in connection with the FDA's warning letter; whether the Company will be subject to additional 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 publicly 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.