

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

**AMENDMENT NO. 1
TO
FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

**Rotech Healthcare Inc.
Subsidiary Guarantors**
LISTED ON THE TABLE OF GUARANTORS ON THE FOLLOWING PAGE
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

7352
(Primary Standard Industrial
Classification Code Number)
2600 Technology Drive, Suite 300
Orlando, Florida 32804
(407) 822-4600

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

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Philip L. Carter
President, Chief Executive Officer and Director
Rotech Healthcare Inc.
2600 Technology Drive, Suite 300
Orlando, Florida 32804
(407) 822-4600

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:
Kirk A. Davenport II
Joel H. Trotter
Latham & Watkins LLP
885 Third Avenue
New York New York 10022
(212) 906-1200

Approximate date of commencement of proposed sale of the securities to the public:

As soon as practicable after this Registration Statement becomes effective.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
10.5% Senior Second Lien Notes due 2018	\$283,500,000	100%	\$283,500,000	\$32,914.35(1)
10.5% Senior Second Lien Notes due 2018(2)	N/A	N/A	N/A	N/A

(1) Previously paid.

(2) No separate consideration will be received for the guarantees and, therefore, pursuant to Rule 457(n) under the Securities Act, no additional fee is required.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

TABLE OF ADDITIONAL REGISTRANTS

Exact name of Registrant as Specified in its Charter(1)(2)	State or Other Jurisdiction of Incorporation or Organization	I.R.S. Employer Identification Number
A-1 Medical Equipment, Inc.	Florida	59-3334401
Abba Medical Equipment, Inc.	Florida	59-3344117
Acadia Home Care	Maine	01-0486177
Allied Medical Supply, Inc.	Arizona	86-0423257
Always Medical Equipment, Inc.	Florida	59-3387512
Andy Boyd’s InHome Medical, Inc., West	West Virginia	55-0749187
Andy Boyd’s InHome Medical/InHome Medical Inc.	West Virginia	55-0744360
Anniston Health & Sickroom Supplies, Inc.	Alabama	63-0719873
Berkeley Medical Equipment, Inc.	Florida	59-3402227
Beta Medical Equipment, Inc.	Florida	59-3334408
Cambria Medical Supply, Inc.	Florida	59-3260476
Camden Medical Supply, Inc.	Florida	59-3203186
Care Medical Supplies, Inc.	Illinois	37-1175959
Centennial Medical Equipment, Inc.	Florida	59-3406826
Charlotte Medical Supply, Inc.	Florida	59-3208925
Collins Rentals, Inc.	Missouri	43-1222037
Community Home Oxygen, Inc.	Montana	81-0490456
Contour Medical Supply, Inc.	Florida	59-3406822
Corley Home Health Care, Inc.	Georgia	58-1729882
CPO 2, Inc.	Pennsylvania	23-2271084
Cynthiana Home Medical Equipment, Inc.	Florida	59-3250409
Daniel Medical Systems, Inc.	Oklahoma	73-0737988
Distinct Home Health Care, Inc.	Florida	59-3143941
Don Paul Respiratory Services, Inc.	Colorado	84-1177602
DuMED, Inc.	Iowa	42-1336634
East Tennessee Infusion & Respiratory, Inc.	Florida	59-3007561
Encore Home Health Care, Inc.	Florida	59-3221477
Excel Medical of Fort Dodge, Inc.	Iowa	42-1324351
Excel Medical of Marshalltown, Inc.	Iowa	42-1336085
First Community Care of Niagara, Inc.	New York	16-1361366
Firstcare, Inc.	Kansas	48-1104362
Fischer Medical Equipment, Inc.	Idaho	82-0361262
Four Rivers Home Health Care, Inc.	Missouri	43-1336602
G&G Medical, Inc.	Colorado	84-1033419
Gate City Medical Equipment, Inc.	Florida	59-3339037
Georgia Medical Resources, Inc.	Georgia	58-1484343
Gladwin Area Home Care, Inc.	Michigan	38-2870154
Hamilton Medical Equipment Service, Inc.	Iowa	42-1129500
Health Care Services of Mississippi, Incorporated	Florida	59-2893038
Holland Medical Services, Inc.	Florida	59-3180731
Home Care Oxygen Service, Inc.	Minnesota	41-1335036
Home Medical Systems, Inc.	South Carolina	59-3154523
IHS Acquisition XXVII, Inc.	Delaware	52-1748938
Integrated Health Services at Jefferson Hospital, Inc.	Delaware	52-1843408
Intensive Home Care Services, Inc.	Texas	75-2323364
IOTA Medical Equipment, Inc.	Florida	59-3366769
LAMBDA Medical Equipment, Inc.	Florida	59-3374213
LAMS, Inc.	Texas	75-2253169
Lawrence Medical Equipment, Inc.	Kansas	48-1066529

<u>Exact name of Registrant as Specified in its Charter(1)(2)</u>	<u>State or Other Jurisdiction of Incorporation or Organization</u>	<u>I.R.S. Employer Identification Number</u>
Lovejoy Medical, Inc.	Kentucky	59-3267284
Major Medical Supply, Inc.	Texas	75-1583420
Medco Professional Services, Corp.	Colorado	84-1188104
MedCorp International, Inc.	Arizona	86-0601512
Medic-Aire Medical Equipment, Inc.	Florida	59-3334409
Medical Electro-Therapeutics, Inc.	Florida	59-2973806
Medicare Rental Supply, Inc.	West Virginia	55-0574420
Michigan Medical Supply, Inc.	Michigan	38-2401565
National Medical Equipment Centers, Inc.	Florida	59-2874381
Neumann's Home Medical Equipment, Inc.	Illinois	36-2534719
Nightingale Home Health Care, Inc.	Florida	59-2973784
North Central Washington Respiratory Care Services, Inc.	Washington	91-1364195
Northeast Medical Equipment, Inc.	Florida	59-3345262
Northwest Home Medical, Inc.	Idaho	82-0388664
OMICRON Medical Equipment, Inc.	Florida	59-3374215
Oxygen of Oklahoma, Inc.	Oklahoma	73-1144965
Oxygen Plus Medical Equipment, Inc.	Florida	59-3344115
Oxygen Plus, Inc.	Colorado	84-1143534
Oxygen Therapy Associates, Inc.	Texas	75-2461923
Peterson's Home Care, Inc.	California	33-0439765
PHI Medical Equipment, Inc.	Florida	59-3366766
Pioneer Medical Services, Inc.	West Virginia	55-0689719
Preferential Home Health Care, Inc.	Florida	59-3155850
Principal Medical Equipment, Inc.	Florida	59-3387513
Professional Breathing Associates, Inc.	Michigan	38-2201020
Professional Respiratory Home Healthcare, Inc.	Florida	59-3344111
PSI Health Care, Inc.	South Dakota	46-0360287
Pulmo-Dose, Inc.	Florida	59-3098866
Pulmonary Home Care, Inc.	New Jersey	22-2476666
Quality Home Health Care, Inc.	Florida	59-2954571
R.C.P.S., Inc.	California	33-0429101
RCG Information Services Corporation	Florida	59-3223052
RCI Medical Corp.	New Jersey	22-3214474
Regency Medical Equipment, Inc.	Florida	59-3387515
Resp-A-Care, Inc.	Kentucky	61-0906717
Respiracare Medical Equipment, Inc.	Florida	59-3358640
Respiratory Medical Equipment of Ga., Inc.	Florida	59-3345258
Respitech Home Health Care, Inc.	Wyoming	83-0310603
Responsive Home Health Care, Inc.	Florida	59-3182438
Rhema, Inc.	Texas	75-2622932
Ritt Medical Group, Inc.	Arizona	86-0340564
RN Home Care Medical Equipment Company, Inc.	Florida	59-2932598
Roswell Home Medical, Inc.	Florida	59-3358647
Rotech Employee Benefits Corporation	Florida	59-3098434
Rotech Home Medical Care, Inc.	Florida	59-2919059
Rotech Oxygen and Medical Equipment, Inc.	Florida	59-1450889
Roth Medical, Inc.	Colorado	84-1117477
Rother's Hospital Equipment, Inc.	Kentucky	59-3270420
Sampson Convalescent Medical Supply, Inc.	North Carolina	56-1660509
Select Home Health Care, Inc.	Florida	59-3223150
SIGMA Medical Equipment, Inc.	Florida	59-3367143

<u>Exact name of Registrant as Specified in its Charter(1)(2)</u>	<u>State or Other Jurisdiction of Incorporation or Organization</u>	<u>I.R.S. Employer Identification Number</u>
Southeastern Home Health, Inc.	Florida	59-3358645
Sun Medical Supply, Inc.	North Carolina	56-1574796
Sunshine Home Health Care, Inc.	Florida	59-3221497
The Kilroy Company	North Carolina	56-1453738
Theta Home Health Care, Inc.	Florida	59-3279824
Tupelo Home Health, Inc.	Florida	59-2957024
Valley Medical Equipment, Inc.	Utah	87-0547456
Value Care, Inc.	Florida	59-3250410
VitalCare Health Services, Inc.	Florida	59-3143938
VitalCare of Pennsylvania, Inc.	Pennsylvania	23-2505962
VitalCare of Texas, Inc.	Texas	76-0245707
White's Medical Rentals, Inc.	South Carolina	57-0770401
Wichita Medical Care, Inc.	Kansas	48-1156368
Zeta Home Health Care, Inc.	Florida	59-3250414

- (1) The address, including zip code, and telephone number, including area code, of each registrant's principal executive offices is 2600 Technology Drive, Suite 300, Orlando, Florida 32804, (407) 822-4600.
- (2) The primary standard industrial classification code number for each registrant is 7352.

EXPLANATORY NOTE

Rotech Healthcare Inc. is filing this Amendment No. 1 to its Registration Statement on Form S-4 (Registration No. 333-174360) solely to include exhibits not previously filed.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 20. INDEMNIFICATION OF DIRECTORS AND OFFICERS

The Delaware General Corporation Law (“DGCL”) provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe such person’s conduct was unlawful.

In addition, the DGCL provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys’ fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit if such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the corporation and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Delaware Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses, which the Delaware Court of Chancery or such other court shall deem proper. Delaware law further provides that nothing in the above described provisions shall be deemed exclusive of any other rights to indemnification or advancement of expenses to which any person may be entitled under any bylaw, agreement, vote of shareholders or disinterested directors or otherwise.

Furthermore, the DGCL provides that a corporation may maintain insurance, at its expense, to protect its directors and officers against any expense, liability or loss, regardless of whether the corporation has the power to indemnify such persons under the DGCL.

Our Certificate of Incorporation provides that, to the extent permitted by the DGCL, we will indemnify our current and former directors and officers against all expenses actually and reasonably incurred by them as a result of their being threatened with or otherwise involved in any action, suit or proceeding by virtue of the fact that they are or were one of our officers or directors. However, we will not be required to indemnify an officer or director for an action, suit or proceeding commenced by that officer or director unless we authorized that director or officer to commence the action, suit or proceeding. The Certificate of Incorporation also provides that we shall advance expenses incurred by any person that we are obligated to indemnify, upon presentation of appropriate documentation.

Furthermore, the Certificate of Incorporation provides that we may purchase and maintain insurance on behalf of our directors and officers against any liability, expense or loss, whether or not we would otherwise have the power to indemnify such person under our Certificate of Incorporation or the DGCL.

In addition to the provisions of our Certificate of Incorporation providing for indemnification of directors and officers, we have entered into indemnification agreements with each of our directors and officers that provide for us to indemnify such directors and officers against all expenses actually and reasonably incurred by them as a

result of their being threatened with or otherwise involved in any action, suit or proceeding by virtue of the fact that they are or were one of our officers or directors. However, we will not be required to indemnify an officer or director for an action, suit or proceeding commenced by that officer or director unless we authorized that director or officer to commence the action, suit or proceeding. The indemnification agreements also provide that we shall advance expenses incurred by any person we are obligated to indemnify, upon presentation of appropriate documentation.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling the registrant pursuant to the foregoing provisions, the registrant has been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is therefore unenforceable. In addition, indemnification may be limited by state securities laws.

ITEM 21. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

<u>Exhibit</u>	<u>Title</u>
2.1(a)	Second Amended Joint Plan of Reorganization of Rotech Medical Corporation and its subsidiaries under Chapter 11 of the Bankruptcy Code dated February 7, 2002.
3.1(b)	Certificate of Incorporation of Rotech Healthcare Inc.
3.2(o)	Second Amended and Restated Bylaws of Rotech Healthcare Inc.
4.1(b)	Form of specimen common stock certificate.
4.2(p)	Indenture dated as of October 6, 2010 by and among Rotech Healthcare Inc. each of the subsidiary guarantors named therein and The Bank of New York Mellon Trust Company, NA.
4.3(p)	Registration Rights Agreement, dated as of October 6, 2010, among Rotech Healthcare Inc., the Guarantors, and Credit Suisse Securities (USA).
4.4(q)	Indenture, dated March 17, 2011, by and among the Company, the guarantors party thereto, and The Bank of New York Mellon Trust Company, N.A.
4.5(q)	Registration Rights Agreement, dated March 17, 2011, by and among the Company, the guarantors party thereto and Credit Suisse (USA) LLC and Jefferies & Company, Inc.
5.1	Opinion of Latham & Watkins LLP (filed herewith).
10.1(c)	Rotech Healthcare Inc. Common Stock Option Plan.
10.2(c)	Amendment No. 1 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.3(d)	Amendment No. 2 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.4(e)	Amendment No. 3 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.5(f)	Amendment No. 4 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.6(g)	Form of Common Stock Option Agreement.
10.7(i)	Rotech Healthcare Inc. Amended and Restated Nonemployee Director Restricted Stock and Stock Option Plan.
10.8(c)	Form of Restricted Stock Award Agreement.
10.9(j)	Rotech Healthcare Inc. Performance Bonus Plan.
10.10(b)	Amended and Restated Registration Rights Agreement dated June 21, 2002, between Rotech Healthcare Inc., and Oaktree Capital Management, LLC and General Electric Capital Corporation.

<u>Exhibit</u>	<u>Title</u>
10.11(a)	Transfer Agreement between Rotech Healthcare Inc. and Rotech Medical Corporation dated March 26, 2002.
10.12(a)	Tax Sharing Agreement among Integrated Health Services, Inc., Rotech Healthcare Inc. and Rotech Medical Corporation dated as of March 26, 2002.
10.13(o)	Trust Agreement by and among NorthStar Trust Company and Rotech Healthcare Inc. dated July 1, 2007 with respect to the Rotech Healthcare Inc. Employees Plan.
10.14(s)	Amendment and Restatement of the Rotech Healthcare Inc. Employees Plan effective January 1, 2011.
10.15(k)	Corporate Integrity Agreement with the Office of Inspector General of the United States Department of Health and Human Services dated May 19, 2008.
10.16(l)	Second Amended and Restated Employment Agreement with Philip L. Carter dated October 6, 2008.
10.17(l)	Second Amended and Restated Employment Agreement with Michael R. Dobbs dated October 6, 2008.
10.18(m)	First Amendment to the Letter Agreement between Rotech Healthcare Inc. and Steven P. Alsene dated April 18, 2008.
10.19(l)	Second Amendment to the Letter Agreement between Rotech Healthcare Inc. and Steven P. Alsene dated October 6, 2008.
10.20(f)	Letter agreement with Steven P. Alsene with Respect to Rights upon Termination of Employment dated November 8, 2006.
10.21(i)	Amendment No. 5 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.22(i)	Form of Chief Executive Officer Option Agreement.
10.23(i)	Form of Nonemployee Director Option Agreement.
10.24(i)	Form of Officer (other than CEO) Option Agreement.
10.25(n)	Form of Indemnification Agreement for directors and officers.
21.1	List of Subsidiaries (previously filed).
23.1	Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm (previously filed).
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1).
24.1	Power of Attorney (previously filed).
25.1	Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A. to act as trustee under the Indenture dated as of March 17, 2011 under the Trust Indenture Act of 1939 (previously filed).
99.1	Letter of Transmittal with respect to the Exchange Offer (filed herewith).
99.2	Notice of Guaranteed Delivery with respect to the Exchange Offer (filed herewith).
99.3	Letter to DTC Participants regarding the Exchange Offer (filed herewith).
99.4	Letter to Beneficial Owners regarding the Exchange Offer (filed herewith).
(a)	Incorporated by Reference to our Registration Statement on Form S-4 (file No. 333-100750) filed with the Securities and Exchange Commission on October 25, 2002, as amended January 27, 2003, February 10, 2003 and February 13, 2003.

- (b) Incorporated by Reference to our Registration Statement on Form 8-A (file No. 000-50940) filed with the Securities and Exchange Commission on September 15, 2004.
- (c) Incorporated by Reference to our Registration Statement on Form S-8 (file No. 333-119008) filed with the Securities and Exchange Commission on September 15, 2004.
- (d) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2003 filed with the Securities and Exchange Commission on November 14, 2003.
- (f) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2006 filed with the Securities and Exchange Commission on November 9, 2006.
- (g) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2004 filed with the Securities and Exchange Commission on November 15, 2004.
- (h) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended March 30, 2007 filed with the Securities and Exchange Commission on May 10, 2007.
- (i) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 filed with the Securities and Exchange Commission on August 13, 2007.
- (j) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2006 filed with the Securities and Exchange Commission on March 16, 2007.
- (k) Incorporated by Reference to our Current Report on Form 8-K dated May 19, 2008 filed with the Securities and Exchange Commission on May 21, 2008.
- (l) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2008 filed with the Securities and Exchange Commission on November 12, 2008.
- (m) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended March 31, 2008 filed with the Securities and Exchange Commission on May 15, 2008.
- (n) Incorporated by Reference to our Annual Report on Form 10-K/A for the year ended December 31, 2005 filed with the Securities and Exchange Commission on May 1, 2006.
- (o) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2007 filed with the Securities and Exchange Commission on March 7, 2008.
- (p) Incorporated by Reference to our Current Report on Form 8-K filed with the Securities and Exchange Commission on October 8, 2010.
- (q) Incorporated by Reference to our Current Report on Form 8-K dated March 17, 2011 filed with the Securities and Exchange Commission on March 18, 2011.
- (s) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2010 filed with the Securities and Exchange Commission on February 28, 2011.

ITEM 22. UNDERTAKINGS

The following undertakings are made by each of the undersigned registrants:

- (a) The undersigned registrant hereby undertakes:
 - (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.
- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (4) That, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (5) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.
- (b) The undersigned registrant hereby undertakes to respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11 or 13 of this form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.
- (c) The undersigned registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

Schedule A—Subsidiary Guarantors of Rotech Healthcare Inc.

A-1 Medical Equipment, Inc.
Abba Medical Equipment, Inc.
Acadia Home Care
Allied Medical Supply, Inc.
Always Medical Equipment, Inc.
Andy Boyd's InHome Medical, Inc., West
Andy Boyd's InHome Medical/InHome Medical Inc.
Anniston Health & Sickroom Supplies, Inc.
Berkeley Medical Equipment, Inc.
Beta Medical Equipment, Inc.
Cambria Medical Supply, Inc.
Camden Medical Supply, Inc.
Care Medical Supplies, Inc.
Centennial Medical Equipment, Inc.
Charlotte Medical Supply, Inc.
Collins Rentals, Inc.
Community Home Oxygen, Inc.
Contour Medical Supply, Inc.
Corley Home Health Care, Inc.
CPO 2, Inc.
Cynthiana Home Medical Equipment, Inc.
Daniel Medical Systems, Inc.
Distinct Home Health Care, Inc.
Don Paul Respiratory Services, Inc.
DuMED, Inc.
East Tennessee Infusion & Respiratory, Inc.
Encore Home Health Care, Inc.
Excel Medical of Fort Dodge, Inc.
Excel Medical of Marshalltown, Inc.
First Community Care of Niagara, Inc.
Firstcare, Inc.
Fischer Medical Equipment, Inc.
Four Rivers Home Health Care, Inc.
G&G Medical, Inc.
Gate City Medical Equipment, Inc.
Georgia Medical Resources, Inc.
Gladwin Area Home Care, Inc.
Hamilton Medical Equipment Service, Inc.
Health Care Services of Mississippi, Incorporated
Holland Medical Services, Inc.
Home Care Oxygen Service, Inc.
Home Medical Systems, Inc.
IHS Acquisition XXVII, Inc.
Integrated Health Services at Jefferson Hospital, Inc.
Intensive Home Care Services, Inc.
IOTA Medical Equipment, Inc.
LAMBDA Medical Equipment, Inc.
LAMS, Inc.
Lawrence Medical Equipment, Inc.
Lovejoy Medical, Inc.
Major Medical Supply, Inc.
Medco Professional Services, Corp.

MedCorp International, Inc.
Medic-Aire Medical Equipment, Inc.
Medical Electro-Therapeutics, Inc.
Medicare Rental Supply, Inc.
Michigan Medical Supply, Inc.
National Medical Equipment Centers, Inc.
Neumann's Home Medical Equipment, Inc.
Nightingale Home Health Care, Inc.
North Central Washington Respiratory Care Services, Inc.
Northeast Medical Equipment, Inc.
Northwest Home Medical, Inc.
OMICRON Medical Equipment, Inc.
Oxygen of Oklahoma, Inc.
Oxygen Plus Medical Equipment, Inc.
Oxygen Plus, Inc.
Oxygen Therapy Associates, Inc.
Peterson's Home Care, Inc.
PHI Medical Equipment, Inc.
Pioneer Medical Services, Inc.
Preferential Home Health Care, Inc.
Principal Medical Equipment, Inc.
Professional Breathing Associates, Inc.
Professional Respiratory Home Healthcare, Inc.
PSI Health Care, Inc.
Pulmo-Dose, Inc.
Pulmonary Home Care, Inc.
Quality Home Health Care, Inc.
R.C.P.S., Inc.
RCG Information Services Corporation
RCI Medical Corp.
Regency Medical Equipment, Inc.
Resp-A-Care, Inc.
Respiracare Medical Equipment, Inc.
Respiratory Medical Equipment of Ga., Inc.
Respitech Home Health Care, Inc.
Responsive Home Health Care, Inc.
Rhema, Inc.
Ritt Medical Group, Inc.
RN Home Care Medical Equipment Company, Inc.
Roswell Home Medical, Inc.
Rotech Employee Benefits Corporation
Rotech Home Medical Care, Inc.
Rotech Oxygen and Medical Equipment, Inc.
Roth Medical, Inc.
Rothert's Hospital Equipment, Inc.
Sampson Convalescent Medical Supply, Inc.
Select Home Health Care, Inc.
SIGMA Medical Equipment, Inc.
Southeastern Home Health, Inc.
Sun Medical Supply, Inc.
Sunshine Home Health Care, Inc.
The Kilroy Company
Theta Home Health Care, Inc.
Tupelo Home Health, Inc.

Valley Medical Equipment, Inc.
Value Care, Inc.
VitalCare Health Services, Inc.
VitalCare of Pennsylvania, Inc.
VitalCare of Texas, Inc.
White's Medical Rentals, Inc.
Wichita Medical Care, Inc.
Zeta Home Health Care, Inc.

EXHIBIT INDEX

<u>Exhibit</u>	<u>Title</u>
2.1(a)	Second Amended Joint Plan of Reorganization of Rotech Medical Corporation and its subsidiaries under Chapter 11 of the Bankruptcy Code dated February 7, 2002.
3.1(b)	Certificate of Incorporation of Rotech Healthcare Inc.
3.2(o)	Second Amended and Restated Bylaws of Rotech Healthcare Inc.
4.1(b)	Form of specimen common stock certificate.
4.2(p)	Indenture dated as of October 6, 2010 by and among Rotech Healthcare Inc. each of the subsidiary guarantors named therein and The Bank of New York Mellon Trust Company, NA.
4.3(p)	Registration Rights Agreement, dated as of October 6, 2010, among Rotech Healthcare Inc., the Guarantors, and Credit Suisse Securities (USA).
4.4(q)	Indenture, dated March 17, 2011, by and among the Company, the guarantors party thereto, and The Bank of New York Mellon Trust Company, N.A.
4.5(q)	Registration Rights Agreement, dated March 17, 2011, by and among the Company, the guarantors party thereto and Credit Suisse (USA) LLC and Jefferies & Company, Inc.
5.1	Opinion of Latham & Watkins LLP (filed herewith).
10.1(c)	Rotech Healthcare Inc. Common Stock Option Plan.
10.2(c)	Amendment No. 1 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.3(d)	Amendment No. 2 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.4(e)	Amendment No. 3 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.5(f)	Amendment No. 4 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.6(g)	Form of Common Stock Option Agreement.
10.7(i)	Rotech Healthcare Inc. Amended and Restated Nonemployee Director Restricted Stock and Stock Option Plan.
10.8(c)	Form of Restricted Stock Award Agreement.
10.9(j)	Rotech Healthcare Inc. Performance Bonus Plan.
10.10(b)	Amended and Restated Registration Rights Agreement dated June 21, 2002, between Rotech Healthcare Inc., and Oaktree Capital Management, LLC and General Electric Capital Corporation.
10.11(a)	Transfer Agreement between Rotech Healthcare Inc. and Rotech Medical Corporation dated March 26, 2002.
10.12(a)	Tax Sharing Agreement among Integrated Health Services, Inc., Rotech Healthcare Inc. and Rotech Medical Corporation dated as of March 26, 2002.
10.13(o)	Trust Agreement by and among NorthStar Trust Company and Rotech Healthcare Inc. dated July 1, 2007 with respect to the Rotech Healthcare Inc. Employees Plan.
10.14(s)	Amendment and Restatement of the Rotech Healthcare Inc. Employees Plan effective January 1, 2011.
10.15(k)	Corporate Integrity Agreement with the Office of Inspector General of the United States Department of Health and Human Services dated May 19, 2008.
10.16(l)	Second Amended and Restated Employment Agreement with Philip L. Carter dated October 6, 2008.

<u>Exhibit</u>	<u>Title</u>
10.17(l)	Second Amended and Restated Employment Agreement with Michael R. Dobbs dated October 6, 2008.
10.18(m)	First Amendment to the Letter Agreement between Rotech Healthcare Inc. and Steven P. Alsene dated April 18, 2008.
10.19(l)	Second Amendment to the Letter Agreement between Rotech Healthcare Inc. and Steven P. Alsene dated October 6, 2008.
10.20(f)	Letter agreement with Steven P. Alsene with Respect to Rights upon Termination of Employment dated November 8, 2006.
10.21(i)	Amendment No. 5 to the Rotech Healthcare Inc. Common Stock Option Plan.
10.22(i)	Form of Chief Executive Officer Option Agreement.
10.23(i)	Form of Nonemployee Director Option Agreement.
10.24(i)	Form of Officer (other than CEO) Option Agreement.
10.25(n)	Form of Indemnification Agreement for directors and officers.
21.1	List of Subsidiaries (previously filed).
23.1	Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm (previously filed).
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1).
24.1	Power of Attorney (previously filed).
25.1	Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A. to act as trustee under the Indenture dated as of March 17, 2011 under the Trust Indenture Act of 1939 (previously filed).
99.1	Letter of Transmittal with respect to the Exchange Offer (filed herewith).
99.2	Notice of Guaranteed Delivery with respect to the Exchange Offer (filed herewith).
99.3	Letter to DTC Participants regarding the Exchange Offer (filed herewith).
99.4	Letter to Beneficial Owners regarding the Exchange Offer (filed herewith).
(a)	Incorporated by Reference to our Registration Statement on Form S-4 (file No. 333-100750) filed with the Securities and Exchange Commission on October 25, 2002, as amended January 27, 2003, February 10, 2003 and February 13, 2003.
(b)	Incorporated by Reference to our Registration Statement on Form 8-A (file No. 000-50940) filed with the Securities and Exchange Commission on September 15, 2004.
(c)	Incorporated by Reference to our Registration Statement on Form S-8 (file No. 333-119008) filed with the Securities and Exchange Commission on September 15, 2004.
(d)	Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2003 filed with the Securities and Exchange Commission on November 14, 2003.
(f)	Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2006 filed with the Securities and Exchange Commission on November 9, 2006.
(g)	Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2004 filed with the Securities and Exchange Commission on November 15, 2004.
(h)	Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended March 30, 2007 filed with the Securities and Exchange Commission on May 10, 2007.
(i)	Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 filed with the Securities and Exchange Commission on August 13, 2007.

- (j) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2006 filed with the Securities and Exchange Commission on March 16, 2007.
- (k) Incorporated by Reference to our Current Report on Form 8-K dated May 19, 2008 filed with the Securities and Exchange Commission on May 21, 2008.
- (l) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2008 filed with the Securities and Exchange Commission on November 12, 2008.
- (m) Incorporated by Reference to our Quarterly Report on Form 10-Q for the quarter ended March 31, 2008 filed with the Securities and Exchange Commission on May 15, 2008
- (n) Incorporated by Reference to our Annual Report on Form 10-K/A for the year ended December 31, 2005 filed with the Securities and Exchange Commission on May 1, 2006.
- (o) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2007 filed with the Securities and Exchange Commission on March 7, 2008.
- (p) Incorporated by Reference to our Current Report on Form 8-K filed with the Securities and Exchange Commission on October 8, 2010.
- (q) Incorporated by Reference to our Current Report on Form 8-K dated March 17, 2011 filed with the Securities and Exchange Commission on March 18, 2011.
- (s) Incorporated by Reference to our Annual Report on Form 10-K for the year ended December 31, 2010 filed with the Securities and Exchange Commission on February 28, 2011.

LATHAM & WATKINS LLP

June 10, 2011
 Rotech Healthcare Inc.
 2600 Technology Drive, Suite 300
 Orlando, Florida 32804

53rd at Third
 885 Third Avenue
 New York, New York 10022-4834
 Tel: +1.212.906.1200 Fax: +1.212.751.4864
 www.lw.com

FIRM / AFFILIATE OFFICES

Abu Dhabi	Moscow
Barcelona	Munich
Beijing	New Jersey
Boston	New York
Brussels	Orange County
Chicago	Paris
Doha	Riyadh
Dubai	Rome
Frankfurt	San Diego
Hamburg	San Francisco
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

Re: Registration Statement No. 333-174360;
\$283,500,000 Aggregate Principal Amount of
10.5% Senior Second Lien Notes due 2018

Ladies and Gentlemen:

We have acted as special counsel to Rotech Healthcare Inc., a Delaware corporation (the “*Company*”), in connection with the issuance of \$283,500,000 aggregate principal amount of 10.5% Senior Second Lien Notes due 2018 (the “*Notes*”) and the guarantees of the Notes (the “*Guarantees*”) by each of the subsidiaries of the Company listed on Exhibit A hereto (the “*Guarantors*”), under an Indenture dated as of March 17, 2011, including the Guarantees, in the form most recently filed as an exhibit to the Company’s Registration Statement (as herein defined) (the “*Indenture*”) among the Company, the Guarantors, and The Bank of New York Mellon Trust Company, N.A., as trustee, and pursuant to a registration statement on Form S-4 under the Securities Act of 1933, as amended (the “*Act*”), filed with the Securities and Exchange Commission (the “*Commission*”) on May 20, 2011 and as subsequently amended (Registration No. 333-174360) (the “*Registration Statement*”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, other than as expressly stated herein with respect to the issue of the Notes and the Guarantees.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company, the Guarantors, and others as to factual matters without having independently verified such factual matters. We are opining herein as to the internal laws of the State of New York and the General Corporation Law of the State of Delaware, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or, in the case of Delaware, any other laws, or as to any matters of municipal law or the laws of any local agencies within any state.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Notes have been duly executed, issued, and authenticated in accordance with the terms of the Indenture and delivered against payment therefor in the

LATHAM & WATKINS LLP

circumstances contemplated by the Indenture and the Registration Rights Agreement dated as of March 17, 2011 filed as an exhibit to the Company's Registration Statement, the Notes and the Guarantees will have been duly authorized by all necessary corporate action of the Company and the Guarantors, respectively, and will be legally valid and binding obligations of the Company and the Guarantors, respectively, enforceable against the Company and the Guarantors in accordance with their respective terms.

Our opinion is subject to: (i) the effect of bankruptcy, insolvency, reorganization, preference, fraudulent transfer, moratorium or other similar laws relating to or affecting the rights and remedies of creditors; (ii) the effect of general principles of equity, whether considered in a proceeding in equity or at law (including the possible unavailability of specific performance or injunctive relief), concepts of materiality, reasonableness, good faith and fair dealing, and the discretion of the court before which a proceeding is brought; (iii) the invalidity under certain circumstances under law or court decisions of provisions providing for the indemnification of or contribution to a party with respect to a liability where such indemnification or contribution is contrary to public policy; and (iv) we express no opinion as to (a) any provision for liquidated damages, default interest, late charges, monetary penalties, make-whole premiums or other economic remedies to the extent such provisions are deemed to constitute a penalty; (b) consents to, or restrictions upon, governing law, jurisdiction, venue, arbitration, remedies, or judicial relief; (c) the waiver of rights or defenses contained in Section 6.12 of the Indenture; (d) any provision requiring the payment of attorneys' fees, where such payment is contrary to law or public policy; (e) any provision permitting, upon acceleration of the Notes, collection of that portion of the stated principal amount thereof which might be determined to constitute unearned interest thereon; (f) provisions purporting to make a guarantor primarily liable rather than as a surety and provisions purporting to waive modifications of any guaranteed obligation to the extent such modification constitutes a novation; (g) other applicable exceptions; and (h) the severability, if invalid, of provisions to the foregoing effect. We are not passing upon the creation, validity, attachment, perfection, or priority of any lien or security interest. We express no opinion with respect to (i) advance waivers of claims, defenses, rights granted by law, or notice, opportunity for hearing, evidentiary requirements, statutes of limitation, trial by jury or at law, or other procedural rights; (ii) waivers of broadly or vaguely stated rights; (iii) covenants not to compete; (iv) provisions for exclusivity, election or cumulation of rights or remedies; (v) provisions authorizing or validating conclusive or discretionary determinations; (vi) grants of setoff rights; (vii) proxies, powers and trusts; and (viii) provisions prohibiting, restricting, or requiring consent to assignment or transfer of any right or property.

With your consent, we have assumed (a) that the Indenture, the Guarantees, and the Notes (collectively, the "**Documents**") have been duly authorized, executed and delivered by the parties thereto other than the Company and each of the Guarantors, (b) that the Documents constitute legally valid and binding obligations of the parties thereto other than the Company and each of the Guarantors, enforceable against each of them in accordance with their respective terms, and (c) that the status of the Documents as legally valid and binding obligations of the parties is not affected by any (i) breaches of, or defaults under, agreements or instruments, (ii) violations of statutes, rules, regulations or court or governmental orders, or (iii) failures to

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obtain required consents, approvals or authorizations from, or make required registrations, declarations or filings with, governmental authorities.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to our firm contained in the Prospectus under the heading "Legal Matters." In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

EXHIBIT A

<p>A-1 Medical Equipment, Inc. Abba Medical Equipment, Inc. Acadia Home Care Allied Medical Supply, Inc. Always Medical Equipment, Inc. Andy Boyd's InHome Medical, Inc., West Andy Boyd's InHome Medical/InHome Medical Inc. Anniston Health & Sickroom Supplies, Inc. Berkeley Medical Equipment, Inc. Beta Medical Equipment, Inc. Cambria Medical Supply, Inc. Camden Medical Supply, Inc. Care Medical Supplies, Inc. Centennial Medical Equipment, Inc. Charlotte Medical Supply, Inc. Collins Rentals, Inc. Community Home Oxygen, Inc. Contour Medical Supply, Inc. Corley Home Health Care, Inc. CPO 2, Inc. Cynthiana Home Medical Equipment, Inc. Daniel Medical Systems, Inc. Distinct Home Health Care, Inc. Don Paul Respiratory Services, Inc. DuMed, Inc. East Tennessee Infusion & Respiratory, Inc. Encore Home Health Care, Inc. Excel Medical of Fort Dodge, Inc. Excel Medical of Marshalltown, Inc. First Community Care of Niagara, Inc. Firstcare, Inc. Fischer Medical Equipment, Inc. Four Rivers Home Health Care, Inc. G&G Medical, Inc. Gate City Medical Equipment, Inc. Georgia Medical Resources, Inc. Gladwin Area Home Care, Inc. Hamilton Medical Equipment Service, Inc. Health Care Services of Mississippi, Incorporated Holland Medical Services, Inc. Home Care Oxygen Service, Inc. Home Medical Systems, Inc. IHS Acquisition XXVII, Inc. Integrated Health Services at Jefferson Hospital, Inc. Intensive Home Care Services, Inc. IOTA Medical Equipment, Inc. LAMBDA Medical Equipment, Inc. LAMS, Inc. Lawrence Medical Equipment, Inc. Lovejoy Medical, Inc. Major Medical Supply, Inc. Medco Professional Services, Corp. MedCorp International, Inc. Medic-Aire Medical Equipment, Inc. Medical Electro-Therapeutics, Inc. Medicare Rental Supply, Inc. Michigan Medical Supply, Inc.</p>	<p>National Medical Equipment Centers, Inc. Neumann's Home Medical Equipment, Inc. Nightingale Home Health Care, Inc. North Central Washington Respiratory Care Services, Inc. Northeast Medical Equipment, Inc. Northwest Home Medical, Inc. OMICRON Medical Equipment, Inc. Oxygen of Oklahoma, Inc. Oxygen Plus Medical Equipment, Inc. Oxygen Plus, Inc. Oxygen Therapy Associates, Inc. Peterson's Home Care, Inc. PHI Medical Equipment, Inc. Pioneer Medical Services, Inc. Preferential Home Health Care, Inc. Principal Medical Equipment, Inc. Professional Breathing Associates, Inc. Professional Respiratory Home Healthcare, Inc. PSI Health Care, Inc. Pulmo-Dose, Inc. Pulmonary Home Care, Inc. Quality Home Health Care, Inc. R.C.P.S., Inc. RCG Information Services Corporation RCI Medical Corp. Regency Medical Equipment, Inc. Resp-A-Care, Inc. Respiracare Medical Equipment, Inc. Respiratory Medical Equipment of Ga., Inc. Respitech Home Health Care, Inc. Responsive Home Health Care, Inc. Rhema, Inc. Ritt Medical Group, Inc. RN Home Care Medical Equipment Company, Inc. Roswell Home Medical, Inc. Rotech Employee Benefits Corporation Rotech Home Medical Care, Inc. Rotech Oxygen and Medical Equipment, Inc. Roth Medical, Inc. Rotherth's Hospital Equipment, Inc. Sampson Convalescent Medical Supply, Inc. Select Home Health Care, Inc. SIGMA Medical Equipment, Inc. Southeastern Home Health, Inc. Sun Medical Supply, Inc. Sunshine Home Health Care, Inc. The Kilroy Company Theta Home Health Care, Inc. Tupelo Home Health, Inc. Valley Medical Equipment, Inc. Value Care, Inc. VitalCare Health Services, Inc. VitalCare of Pennsylvania, Inc. VitalCare of Texas, Inc. White's Medical Rentals, Inc. Wichita Medical Care, Inc. Zeta Home Health Care, Inc.</p>
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Letter of Transmittal
To Tender for Exchange
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
of

Rotech Healthcare Inc.

Pursuant to the Prospectus dated _____, 2011

THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON _____, 2011, UNLESS EXTENDED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED FROM TIME TO TIME, THE “EXPIRATION DATE”). TENDERS MAY BE WITHDRAWN AT ANY TIME PRIOR TO THE EXPIRATION DATE.

The Exchange Agent is:

THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A.

*By Registered Mail, Certified Mail, Overnight Courier
or Hand Delivery:*

The Bank of New York Mellon Trust Company, N.A.
c/o The Bank of New York Mellon
480 Washington Boulevard, 27th Floor
Jersey City, New Jersey 07310

Attention: Corporate Trust Operations—Reorganization Unit
Attention: Ms. Diane Amoroso

By Facsimile:
(212) 298-1915

Confirm by Telephone:
(212) 815-2742

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE OR TRANSMISSION TO A FACSIMILE NUMBER OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE A VALID DELIVERY.

The undersigned acknowledges receipt of the Prospectus dated _____, 2011 (the “Prospectus”), of Rotech Healthcare Inc., a Delaware corporation (the “Company” or “Issuer”), and this Letter of Transmittal (the “Letter of Transmittal”), which together with the Prospectus constitutes the Issuer’s offer (the “Exchange Offer”) to exchange an aggregate principal amount of up to U.S.\$283,500,000 of its outstanding 10.5% Senior Second Lien Notes due 2018 which have been registered under the Securities Act of 1933, as amended (the “Securities Act”) (the “Exchange Senior Second Lien Notes”) for an equal aggregate principal amount of up to U.S.\$283,500,000 of its outstanding 10.5% Senior Second Lien Notes due 2018 (the “Initial Senior Second Lien Notes”). Recipients of the Prospectus should read the requirements described in such Prospectus with respect to eligibility to participate in the Exchange Offer. Capitalized terms used but not defined herein have the meaning given to them in the Prospectus.

The undersigned hereby tenders the Initial Senior Second Lien Notes described in the box entitled “Description of the Initial Senior Second Lien Notes” below pursuant to the terms and conditions described in the Prospectus and this Letter of Transmittal. The undersigned is the registered holder of all the Initial Senior Second Lien Notes tendered hereby (the “Holder”) and the undersigned represents that it has received from each beneficial owner of Initial Senior Second Lien Notes tendered hereby (the “Beneficial Owners”) a duly completed and executed form of “Instruction to Registered Holder from Beneficial Owner” accompanying this Letter of Transmittal, instructing the undersigned to take the action described in this Letter of Transmittal.

PLEASE READ THIS ENTIRE LETTER OF TRANSMITTAL CAREFULLY BEFORE COMPLETING ANY BOX BELOW.

This Letter of Transmittal is to be used by a Holder (i) if certificates representing Initial Senior Second Lien Notes are to be forwarded herewith and (ii) if a tender of certificates representing Initial Senior Second Lien Notes is made pursuant to the guaranteed delivery procedures in the section of the Prospectus entitled “The Exchange Offer—Guaranteed Delivery Procedures.”

Holders that are tendering by book-entry transfer to the Exchange Agent’s account at DTC can execute the tender through ATOP for which the Exchange Offer will be eligible. DTC participants that are accepting the Exchange Offer must transmit their acceptance to DTC, which will verify the acceptance and execute a book-entry delivery to the Exchange Agent’s account at DTC. DTC will then send an agent’s message forming part of a book-entry transfer in which the participant agrees to be bound by the terms of the Letter of Transmittal (an “Agent’s Message”) to the Exchange Agent for its acceptance. Transmission of the Agent’s Message by DTC will satisfy the terms of the Exchange Offer as to execution and delivery of a Letter of Transmittal by the participant identified in the Agent’s Message.

Any Beneficial Owner whose Initial Senior Second Lien Notes are registered in the name of a broker, dealer, commercial bank, trust company or other nominee and who wishes to tender should contact such Holder promptly and instruct such Holder to tender on behalf of the Beneficial Owner. If such Beneficial Owner wishes to tender on its own behalf, such Beneficial Owner must, prior to completing and executing this Letter of Transmittal and delivering its Initial Senior Second Lien Notes, either make appropriate arrangements to register ownership of the Initial Senior Second Lien Notes in such Beneficial Owner’s name or obtain a properly completed bond power from the Holder. The transfer of record ownership may take considerable time.

In order to properly complete this Letter of Transmittal, a Holder must (i) complete the box entitled “Description of the Initial Senior Second Lien Notes,” (ii) if appropriate, check and complete the boxes relating to book-entry transfer, guaranteed delivery, Special Issuance Instructions and Special Delivery Instructions, and (iii) sign the Letter of Transmittal by completing the box entitled “Sign Here To Tender Your Initial Senior Second Lien Notes.” Each Holder should carefully read the detailed instructions below prior to completing the Letter of Transmittal.

Holders of Initial Senior Second Lien Notes who desire to tender their Initial Senior Second Lien Notes for exchange and (i) whose Initial Senior Second Lien Notes are not immediately available or (ii) who cannot deliver their Initial Senior Second Lien Notes, this Letter of Transmittal and all other documents required hereby to the Exchange Agent on or prior to the Expiration Date, must tender the Initial Senior Second Lien Notes pursuant to the guaranteed delivery procedures set forth in the section of the Prospectus entitled “The Exchange Offer—Guaranteed Delivery Procedures.” See Instruction 2.

Holders of Initial Senior Second Lien Notes who wish to tender their Initial Senior Second Lien Notes for exchange must complete columns (1) through (3) in the box below entitled “Description of the Initial Senior Second Lien Notes,” and sign the box below entitled “Sign Here To Tender Your Initial Senior Second Lien Notes.” If only those columns are completed, such Holder will have tendered for exchange all Initial Senior Second Lien Notes listed in column (3) below. If the Holder wishes to tender for exchange less than all of such Initial Senior Second Lien Notes, column (4) must be completed in full. In such case, such Holder should refer to Instruction 5.

The Exchange Offer may be extended, terminated or amended, as provided in the Prospectus. During any such extension of the Exchange Offer, all Initial Senior Second Lien Notes previously tendered and not withdrawn pursuant to the Exchange Offer will remain subject to such Exchange Offer.

The undersigned hereby tenders for exchange the Initial Senior Second Lien Notes described in the box entitled “Description of the Initial Senior Second Lien Notes” below pursuant to the terms and conditions described in the Prospectus and this Letter of Transmittal.

DESCRIPTION OF THE INITIAL SENIOR SECOND LIEN NOTES			
(1) Name(s) and Address(es) of Registered Holder(s) (Please fill in, if blank)	(2) Certificate Number(s)	(3) Aggregate Principal Amount Represented by Certificate(s)(A)	(4) Principal Amount Tendered For Exchange(B)
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]	[SPECIMEN]	[SPECIMEN]
	Total Principal Amount Tendered	[SPECIMEN]	[SPECIMEN]
<p>(A) Unless indicated in this column, any tendering Holder will be deemed to have tendered the entire aggregate principal amount represented by the Initial Senior Second Lien Notes indicated in the column labeled “Aggregate Principal Amount Represented by Certificate(s).” See Instruction 5.</p> <p>(B) The minimum permitted tender is \$2,000 in principal amount of Initial Senior Second Lien Notes. All other tenders must be in integral multiples of \$1,000.</p>			

- CHECK HERE IF TENDERED INITIAL SENIOR SECOND LIEN NOTES ARE ENCLOSED HEREWITH.
- CHECK HERE IF TENDERED INITIAL SENIOR SECOND LIEN NOTES ARE BEING DELIVERED PURSUANT TO A NOTICE OF GUARANTEED DELIVERY ENCLOSED HEREWITH AND COMPLETE THE FOLLOWING (FOR USE BY ELIGIBLE INSTITUTIONS ONLY):

Name(s) of Registered Holder(s): [SPECIMEN]

Date of Execution of Notice of Guaranteed Delivery: [SPECIMEN]

Window Ticket Number (if any): [SPECIMEN]

Name of Institution that Guaranteed Delivery: [SPECIMEN]

- CHECK HERE IF YOU ARE A BROKER-DEALER AND WISH TO RECEIVE 10 ADDITIONAL COPIES OF THE PROSPECTUS AND 10 COPIES OF ANY AMENDMENTS OR SUPPLEMENTS THERETO.

Name: [SPECIMEN]

Address: [SPECIMEN]

If the undersigned is not a broker-dealer, the undersigned represents that it is not engaged in, and does not intend to engage in, a distribution of Exchange Senior Second Lien Notes. If the undersigned is a broker-dealer that will receive Exchange Senior Second Lien Notes for its own account in exchange for Initial Senior Second Lien Notes that were acquired as a result of market-making activities or other trading activities, it acknowledges that it will deliver a prospectus in connection with any resale of such Exchange Senior Second Lien Notes; however, by so acknowledging and by delivering a prospectus, the undersigned will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act.

Only Holders are entitled to tender their Initial Senior Second Lien Notes for exchange in the Exchange Offer. Any financial institution that is a participant in DTC’s system and whose name appears on a security position listing as the record owner of the Initial Senior Second Lien Notes and who wishes to make book-entry delivery of Initial Senior Second Lien Notes as described above must complete and execute a participant’s letter (which will be distributed to participants by DTC) instructing DTC’s nominee to tender such Initial Senior Second Lien Notes for exchange. Persons who are Beneficial Owners of Initial Senior Second Lien Notes but are not Holders and who seek to tender Initial Senior Second Lien Notes should (i) contact the Holder and instruct such Holder to tender on his or her behalf, (ii) obtain and include with this Letter of Transmittal, Initial Senior Second Lien Notes properly endorsed for transfer by the Holder or accompanied by a properly completed bond power from the Holder, with signatures on the endorsement or bond power guaranteed by a firm that is an eligible guarantor institution within the meaning of Rule 17Ad-15 under the Exchange Act, including a firm that is a member of a registered national securities exchange, a member of the National Association of Securities Dealers, Inc., a commercial bank or trading company having an office in the United States or certain other eligible guarantors (each, an “Eligible Institution”), or (iii) effect a record transfer of such Initial Senior Second Lien Notes from the Holder to such Beneficial Owner and comply with the requirements applicable to Holders for tendering Initial Senior Second Lien Notes prior to the Expiration Date. See the section of the Prospectus entitled “The Exchange Offer—Procedures for Tendering Initial Notes.”

**SIGNATURES MUST BE PROVIDED BELOW.
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY.**

SPECIAL ISSUANCE INSTRUCTIONS
(See Instructions 1, 6, 8 and 9)

To be completed ONLY (i) if the Exchange Senior Second Lien Notes issued in exchange for the Initial Senior Second Lien Notes, certificates for Initial Senior Second Lien Notes in a principal amount not exchanged for Exchange Senior Second Lien Notes, or Initial Senior Second Lien Notes (if any) not tendered for exchange, are to be issued in the name of someone other than the undersigned or (ii) if Initial Senior Second Lien Notes tendered by book-entry transfer which are not exchanged are to be returned by credit to an account maintained at DTC other than the DTC account from which such Notes were tendered.

Issue to:

Name: [SPECIMEN]
(Please Type or Print)

Address: [SPECIMEN]

[SPECIMEN]
(Include Zip Code)

[SPECIMEN]
(Taxpayer Identification or Social Security No.)

Credit Initial Senior Second Lien Notes not exchanged and delivered by book-entry transfer to DTC account set forth below:

[SPECIMEN]
(Account Number)

SPECIAL DELIVERY INSTRUCTIONS
(See Instructions 1, 6, 8 and 9)

To be completed ONLY if the Exchange Senior Second Lien Notes issued in exchange for Initial Senior Second Lien Notes, certificates for Initial Senior Second Lien Notes in a principal amount not exchanged for Exchange Senior Second Lien Notes, or Initial Senior Second Lien Notes (if any) not tendered for exchange, are to be mailed or delivered (i) to someone other than the undersigned or (ii) to the undersigned at an address other than the address shown below the undersigned's signature.

Mail or deliver to:

Name: [SPECIMEN]
(Please Type or Print)

Address: [SPECIMEN]

[SPECIMEN]
(Include Zip Code)

[SPECIMEN]
(Taxpayer Identification or Social Security No.)

Ladies and Gentlemen:

Upon the terms and subject to the conditions of the Exchange Offer, the undersigned hereby tenders to the Issuer for exchange the Initial Senior Second Lien Notes indicated above. Subject to, and effective upon, acceptance for exchange of the Initial Senior Second Lien Notes tendered for exchange herewith, the undersigned will have irrevocably sold, assigned, transferred and exchanged, to the Issuer, all right, title and interest in, to and under all of the Initial Senior Second Lien Notes tendered for exchange hereby, and hereby will have appointed the Exchange Agent as the true and lawful agent and attorney-in-fact (with full knowledge that the Exchange Agent also acts as agent of the Issuer) of such Holder with respect to such Initial Senior Second Lien Notes, with full power of substitution to (i) deliver certificates representing such Initial Senior Second Lien Notes, or transfer ownership of such Initial Senior Second Lien Notes on the account books maintained by DTC (together, in any such case, with all accompanying evidences of transfer and authenticity), to the Issuer, (ii) present and deliver such Initial Senior Second Lien Notes for transfer on the books of the Issuer and (iii) receive all benefits and otherwise exercise all rights and incidents of beneficial ownership with respect to such Initial Senior Second Lien Notes, all in accordance with the terms of the Exchange Offer. The power of attorney granted in this paragraph shall be deemed to be irrevocable and coupled with an interest.

The undersigned hereby represents and warrants that it has full power and authority to tender, exchange, assign and transfer the Initial Senior Second Lien Notes; and that when such Initial Senior Second Lien Notes are accepted for exchange by the Issuer, the Issuer will acquire good and marketable title thereto, free and clear of all liens, restrictions, charges and encumbrances and not subject to any adverse claims. The undersigned further warrants that it will, upon request, execute and deliver any additional documents deemed by the Exchange Agent or the Issuer to be necessary or desirable to complete the exchange, assignment and transfer of the Initial Senior Second Lien Notes tendered for exchange hereby. The undersigned further agrees that acceptance of any and all validly tendered Initial Senior Second Lien Notes by the Issuer and the issuance of Exchange Senior Second Lien Notes in exchange therefor shall constitute performance in full by the Issuer of its obligations under the Registration Rights Agreement.

By tendering, the undersigned hereby further represents to the Issuer that (i) the Exchange Senior Second Lien Notes to be acquired by the undersigned in exchange for the Initial Senior Second Lien Notes tendered hereby and any Beneficial Owner(s) of such Initial Senior Second Lien Notes in connection with the Exchange Offer will be acquired by the undersigned and such Beneficial Owner(s) in the ordinary course of their respective businesses, (ii) neither the undersigned nor any Beneficial Owner has any arrangement or understanding with any person to participate in the distribution (within the meaning of the Securities Act) of the Exchange Senior Second Lien Notes in violation of the Securities Act and, at the time of consummation of the Exchange Offer, neither the undersigned nor any Beneficial Owner will have any such arrangement or understanding, and if such person is not a broker-dealer, such person is not engaged in, and does not intend to engage in, a distribution of the Exchange Senior Second Lien Notes, (iii) the undersigned and each Beneficial Owner acknowledge and agree that any person who is a broker-dealer registered under the Exchange Act or is participating in the Exchange Offer for the purpose of distributing the Exchange Senior Second Lien Notes must comply with the registration and prospectus delivery requirements of Section 10 of the Securities Act in connection with a secondary resale transaction of the Exchange Senior Second Lien Notes acquired by such person and cannot rely on the position of the staff of the Commission set forth in certain no-action letters, (iv) the undersigned and each Beneficial Owner understand that a secondary resale transaction described in clause (iii) above and any resales of Exchange Senior Second Lien Notes obtained by the undersigned in exchange for the Initial Senior Second Lien Notes acquired by the undersigned directly from the Issuer should be covered by an effective registration statement containing the selling securityholder information required by Item 507 or Item 508, as applicable, of Regulation S-K of the Commission, (v) neither the undersigned nor any Beneficial Owner is an "affiliate," as defined under Rule 405 under the Securities Act, of the Issuer or if it is an affiliate, the undersigned or any Beneficial Owner will comply with the registration and prospectus delivery requirements of the Securities Act to the extent applicable and (vi) neither the undersigned nor any Beneficial Owner is acting on behalf of any persons or entities who could not truthfully make the foregoing representations.

If the undersigned is a broker-dealer that will receive Exchange Senior Second Lien Notes for its own account in exchange for Initial Senior Second Lien Notes that were acquired as a result of market-making activities or other trading activities, it acknowledges that it will deliver a prospectus meeting the requirements of Section 10 of the Securities Act in connection with any resale of such Exchange Senior Second Lien Notes; however, by so acknowledging and by delivering such prospectus, the undersigned will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act. A broker-dealer may not participate in the Exchange Offer with respect to the Initial Senior Second Lien Notes acquired other than as a result of market-making activities or other trading activities.

For purposes of the Exchange Offer, the Issuer will be deemed to have accepted for exchange, and to have exchanged, validly tendered Initial Senior Second Lien Notes, if, as and when the Issuer give oral (promptly confirmed in writing) or written notice thereof to the Exchange Agent. Tenders of Initial Senior Second Lien Notes for exchange may be withdrawn at any time prior to 5:00 p.m., New York City time, on the Expiration Date. See “The Exchange Offer—Withdrawal Rights” in the Prospectus. Any Initial Senior Second Lien Notes tendered by the undersigned and not accepted for exchange will be returned to the undersigned at the address set forth above unless otherwise indicated in the box above entitled “Special Delivery Instructions” promptly after the Expiration Date.

The undersigned acknowledges that the Issuer’s acceptance of Initial Senior Second Lien Notes validly tendered for exchange pursuant to any one of the procedures described in the section of the Prospectus entitled “The Exchange Offer” and in the instructions hereto will constitute a binding agreement between the undersigned and the Issuer upon the terms and subject to the conditions of the Exchange Offer.

Unless otherwise indicated in the box entitled “Special Issuance Instructions,” please return any Initial Senior Second Lien Notes not tendered for exchange in the name(s) of the undersigned. Similarly, unless otherwise indicated in the box entitled “Special Delivery Instructions,” please mail any certificates for Initial Senior Second Lien Notes not tendered or exchanged (and accompanying documents, as appropriate) to the undersigned at the address shown below the undersigned’s signature(s). In the event that both “Special Issuance Instructions” and “Special Delivery Instructions” are completed, please issue the certificates representing the Exchange Senior Second Lien Notes issued in exchange for the Initial Senior Second Lien Notes accepted for exchange in the name(s) of, and return any Initial Senior Second Lien Notes not tendered for exchange or not exchanged to, the person(s) so indicated. The undersigned recognizes that the Issuer has no obligation pursuant to the “Special Issuance Instructions” and “Special Delivery Instructions” to transfer any Initial Senior Second Lien Notes from the name of the Holder(s) thereof if the Issuer does not accept for exchange any of the Initial Senior Second Lien Notes so tendered for exchange or if such transfer would not be in compliance with any transfer restrictions applicable to such Initial Senior Note(s).

In order to validly tender Initial Senior Second Lien Notes for exchange, Holders must complete, execute, and deliver this Letter of Transmittal.

Except as stated in the Prospectus, all authority herein conferred or agreed to be conferred shall survive the death, incapacity or dissolution of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned. Except as otherwise stated in the Prospectus, this tender for exchange of Initial Senior Second Lien Notes is irrevocable.

SIGN HERE TO TENDER YOUR INITIAL SENIOR SECOND LIEN NOTES

Signature(s) of Owner(s)

Dated: [SPECIMEN], 2011

Must be signed by the Holder(s) exactly as name(s) appear(s) on certificate(s) representing the Initial Senior Second Lien Notes or on a security position listing or by person(s) authorized to become registered Initial Senior Second Lien Note holder(s) by certificates and documents transmitted herewith. If signature is by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, please provide the following information. (See Instruction 6.)

Name(s): [SPECIMEN] _____
(Please Type or Print)

Capacity (full title): [SPECIMEN] _____

Address: [SPECIMEN] _____
(Include Zip Code)

Principal place of business (if different from address listed above): [SPECIMEN] _____

Area Code and Telephone No.: (): [SPECIMEN] _____

Tax Identification or Social Security Nos.: [SPECIMEN] _____

GUARANTEE OF SIGNATURE(S)

(Signature(s) must be guaranteed if required by Instruction 1)

Authorized Signature: [SPECIMEN] _____

Name and Title: [SPECIMEN] _____
(Please Type or Print)

Name of Firm: [SPECIMEN] _____

Address: [SPECIMEN] _____

Area Code and Telephone No.: [SPECIMEN] _____

Dated: [SPECIMEN] _____

IMPORTANT: COMPLETE AND SIGN THE FORM W-9 IN THIS LETTER OF TRANSMITTAL.

INSTRUCTIONS

Forming Part of the Terms and Conditions of the Exchange Offer

1. Guarantee of Signatures. Except as otherwise provided below, all signatures on this Letter of Transmittal must be guaranteed by an institution which is (1) a member of a registered national securities exchange or of the National Association of Securities Dealers, Inc., (2) a commercial bank or trust company having an office or correspondent in the United States or (3) an Eligible Institution that is a member of one of the following recognized Signature Guarantee Programs:

- (a) The Securities Transfer Agents Medallion Program (STAMP);
- (b) The New York Stock Exchange Medallion Signature Program (MSP); or
- (c) The Stock Exchange Medallion Program (SEMP).

Signatures on this Letter of Transmittal need not be guaranteed (i) if this Letter of Transmittal is signed by the Holder(s) of the Initial Senior Second Lien Notes tendered herewith and such Holder(s) have not completed the box entitled "Special Issuance Instructions" or the box entitled "Special Delivery Instructions" on this Letter of Transmittal or (ii) if such Initial Senior Second Lien Notes are tendered for the account of an Eligible Institution. In all other cases, all signatures must be guaranteed by an Eligible Institution.

2. Delivery of this Letter of Transmittal and Initial Senior Second Lien Notes; Guaranteed Delivery Procedures. This Letter of Transmittal is to be completed by Holders if certificates representing Initial Senior Second Lien Notes are to be forwarded herewith. All physically delivered Initial Senior Second Lien Notes, as well as a properly completed and duly executed Letter of Transmittal (or manually signed facsimile thereof) and any other required documents, must be received by the Exchange Agent at its address set forth herein on or prior to the Expiration Date or the tendering Holder must comply with the guaranteed delivery procedures set forth below. Delivery of the documents to DTC does not constitute delivery to the Exchange Agent.

The method of delivery of Initial Senior Second Lien Notes, this Letter of Transmittal and all other required documents to the Exchange Agent is at the election and risk of the Holder. Except as otherwise provided below, the delivery will be deemed made only when actually received or confirmed by the Exchange Agent. Instead of delivery by mail, it is recommended that Holders use an overnight or hand delivery service, properly insured. In all cases, sufficient time should be allowed to assure delivery to the Exchange Agent before the Expiration Date. Neither this Letter of Transmittal nor any Initial Senior Second Lien Notes should be sent to the Issuer. Holders may request their respective brokers, dealers, commercial banks, trust companies or nominees to effect the above transactions for such Holders.

Holders of Initial Senior Second Lien Notes who elect to tender Initial Senior Second Lien Notes and (i) whose Initial Senior Second Lien Notes are not immediately available or (ii) who cannot deliver the Initial Senior Second Lien Notes, this Letter of Transmittal or other required documents to the Exchange Agent on or prior the Expiration Date must tender their Initial Senior Second Lien Notes according to the guaranteed delivery procedures set forth in the Prospectus. Holders may have such tender effected if:

- (a) such tender is made through an Eligible Institution;
- (b) prior to 5:00 p.m., New York City time, on the Expiration Date, the Exchange Agent has received from such Eligible Institution a properly completed and duly executed Notice of Guaranteed Delivery, setting forth the name and address of the Holder, the certificate number(s) of such Initial Senior Second Lien Notes and the principal amount of Initial Senior Second Lien Notes tendered for exchange, stating that tender is being made thereby and guaranteeing that, within three NASDAQ trading days after the date of execution of the Notice of Guaranteed Delivery, this Letter of Transmittal (or facsimile thereof), together with the certificate(s) representing such Initial Senior Second Lien Notes (or a Book Entry Confirmation and on Agent's message), in proper form for transfer, and any other documents required by this Letter of Transmittal, will be deposited by such Eligible Institution with the Exchange Agent; and

(c) a properly executed Letter of Transmittal (or facsimile thereof), as well as the certificate(s) for all tendered Initial Senior Second Lien Notes in proper form for transfer or a Book-Entry Confirmation and on Agent's message, together with any other documents required by this Letter of Transmittal, are received by the Exchange Agent within three NASDAQ trading days after the date of execution of the Notice of Guaranteed Delivery.

No alternative, conditional or contingent tenders will be accepted. All tendering Holders, by execution of this Letter of Transmittal (or facsimile thereof), waive any right to receive notice of the acceptance of their Initial Senior Second Lien Notes for exchange.

3. Inadequate Space. If the space provided in the box entitled "Description of the Initial Senior Second Lien Notes" above is inadequate, the certificate numbers and principal amounts of the Initial Senior Second Lien Notes being tendered should be listed on a separate signed schedule affixed hereto.

4. Withdrawals. A tender of Initial Senior Second Lien Notes may be withdrawn at any time prior to the Expiration Date by delivery of written notice of withdrawal (or facsimile thereof) to the Exchange Agent at the address set forth on the cover of this Letter of Transmittal. To be effective, a notice of withdrawal of Initial Senior Second Lien Notes must (i) specify the name of the person who tendered the Initial Senior Second Lien Notes to be withdrawn (the "Depositor"), (ii) identify the Initial Senior Second Lien Notes to be withdrawn (including the certificate number(s) and aggregate principal amount of such Initial Senior Second Lien Notes), and (iii) be signed by the Holder in the same manner as the original signature on the Letter of Transmittal by which such Initial Senior Second Lien Notes were tendered (including any required signature guarantees). All questions as to the validity, form and eligibility (including time of receipt) of such notices will be determined by the Company in its sole discretion, whose determination shall be final and binding on all parties. Any Initial Senior Second Lien Notes so withdrawn will thereafter be deemed not validly tendered for purposes of the Exchange Offer and no New Notes will be issued with respect thereto unless the Initial Senior Second Lien Notes so withdrawn are validly retendered. Properly withdrawn Initial Senior Second Lien Notes may be retendered by following one of the procedures described in the section of the Prospectus entitled "The Exchange Offer—Procedures for Tendering Initial Notes" at any time prior to the Expiration Date.

5. Partial Tenders. Tenders of Initial Senior Second Lien Notes will be accepted only in minimum denominations of \$2,000 principal amount and integral multiples of \$1,000 in excess thereof. If a tender for exchange is to be made with respect to less than the entire principal amount of any Initial Senior Second Lien Notes, fill in the principal amount of the Initial Senior Second Lien Notes which are tendered for exchange in column (4) of the box entitled "Description of the Initial Senior Second Lien Notes," as more fully described in the footnotes thereto. In the case of a partial tender for exchange, a new certificate, in fully registered form, for the remainder of the principal amount of the Initial Senior Second Lien Notes, will be sent to the Holders unless otherwise indicated in the appropriate box on this Letter of Transmittal promptly after the expiration or termination of the Exchange Offer.

6. Signatures on this Letter of Transmittal, Powers of Attorney and Endorsements.

(a) The signature(s) of the Holder on this Letter of Transmittal must correspond with the name(s) as written on the face of the Initial Senior Second Lien Notes without alteration, enlargement or any change whatsoever.

(b) If tendered Initial Senior Second Lien Notes are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.

(c) If any tendered Initial Senior Second Lien Notes are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate copies of this Letter of Transmittal and any necessary or required documents as there are different registrations or certificates.

(d) When this Letter of Transmittal is signed by the Holder listed and transmitted hereby, no endorsements of Initial Senior Second Lien Notes or bond powers are required. If, however, Initial Senior Second Lien Notes

not tendered or not accepted, are to be issued or returned in the name of a person other than the Holder, then the Initial Senior Second Lien Notes transmitted hereby must be endorsed or accompanied by a properly completed bond power, in a form satisfactory to the Issuer, in either case signed exactly as the name(s) of the Holder(s) appear(s) on the Initial Senior Second Lien Notes. Signatures on such Initial Senior Second Lien Notes or bond powers must be guaranteed by an Eligible Institution (unless signed by an Eligible Institution).

(e) If this Letter of Transmittal or Initial Senior Second Lien Notes or bond powers are signed by trustees, executors, administrators, guardians, attorneys in fact, officers of corporations or others acting in a fiduciary or representative capacity, such persons should so indicate when signing, and unless waived by the Issuer, evidence satisfactory to the Issuer of their authority to so act must be submitted with this Letter of Transmittal.

7. Form W-9. THE FORM W-9 SHOULD BE COMPLETED AND SIGNED IF YOU ARE A U.S. PERSON. IF YOU ARE A FOREIGN PERSON (OR A DOMESTIC DISREGARDED ENTITY THAT HAS A FOREIGN OWNER), DO NOT USE FORM W-9. INSTEAD USE THE APPROPRIATE IRS FORM W-8.

Under the U.S. federal income tax laws, payments that may be made by the Issuer with respect to the Exchange Senior Second Lien Notes issued pursuant to the Exchange Offer may be subject to backup withholding at the rate specified in Section 3406(a)(1) of the Code (the "Specified Rate"). In order to avoid such backup withholding, each tendering Holder (or other payee) that is a U.S. person (including a U.S. resident alien) should complete and sign the Form W-9 included in this Letter of Transmittal, provide the correct taxpayer identification number ("TIN") or indicate that such Holder is awaiting a TIN and certify, under penalties of perjury, that (a) the TIN provided is correct or that such Holder is awaiting a TIN; (b) that the Holder is not subject to backup withholding because (i) the Holder has not been notified by the Internal Revenue Service (the "IRS") that the Holder is subject to backup withholding as a result of a failure to report all interest or dividends, (ii) the IRS has notified the Holder that the Holder is no longer subject to backup withholding, or (iii) the Holder is exempt from backup withholding; and (c) the Holder is a U.S. person. If a Holder has been notified by the IRS that it is subject to backup withholding, it must cross out item (2) of Part II in the Certification box of the W-9, unless such Holder has since been notified by the IRS that it is no longer subject to backup withholding. In general, if a Holder is an individual, the taxpayer identification number is the Social Security number of such individual. If the Exchange Agent or the Issuer are not provided with the correct taxpayer identification number, the Holder may be subject to a \$50 penalty imposed by the IRS in addition to backup withholding of the Specified Rate of payments to such Holder.

The Holder (other than a foreign holder, as described below,) is required to give the TIN (e.g. the social security number or employer identification number) of the person who will be the record Holder of the Exchange Senior Second Lien Notes. If such Holder has not been issued a TIN and has applied for one, or intends to apply for one in the near future, such Holder should write "Applied For" in the space provided for the TIN in Part I of the Form W-9 and sign and date the Form W-9. If "Applied For" is written in Part I, the Issuer (or the Paying Agent under the Indenture governing the Exchange Senior Second Lien Notes) may retain the Specified Rate of payments made to the record Holder of the Exchange Senior Second Lien Notes during the sixty (60) day period following the date of the Form W-9. In such case, if the Holder furnishes the Exchange Agent or the Issuer with his or her TIN within sixty (60) days after the date of the Form W-9, the Issuer (or the Paying Agent) shall remit such amounts retained during the sixty (60) day period to the holder and no further amounts shall be retained or withheld from payments made to the Holder thereafter; however, if the Holder fails to furnish the Exchange Agent or the Issuer with his or her TIN within such sixty (60) day period, the Issuer (or the Paying Agent) shall remit such previously retained amounts to the IRS as backup withholding and shall continue to retain the Specified Rate of payments made to the record Holder of the Exchange Senior Second Lien Notes and remit such amounts to the IRS as backup withholding until the Holder furnishes its TIN to the Exchange Agent or the Issuer.

Certain Holders (including, among others, certain holders that are not U.S. persons ("Exempt Holders")) are not subject to these backup withholding and reporting requirements. To avoid erroneous backup withholding,

each Exempt Holder (other than an Exempt Holder that is a foreign person (“Foreign Holder”)) should enter the Exempt Holder’s name, address, status and TIN on the face of the Form W-9 and check “EXEMPT” on Form W-9, and sign, date and return the Form W-9 to the Paying Agent with this Letter of Transmittal. See the enclosed Form W-9 for additional instructions. A Foreign Holder should not complete the W-9. In order for a Foreign Holder to qualify as an exempt recipient, such Holder must submit a properly completed IRS Form W-8BEN, IRS Form W-8ECI, IRS Form W-8EXP, IRS Form W-8IMY or other applicable IRS form, signed under penalties of perjury, attesting to that person’s exempt status. Such forms can be obtained from the Exchange Agent.

For further information concerning backup withholding and instructions for completing the Form W-9 (including how to obtain a taxpayer identification number if you do not have one and how to complete the Form W-9 if the Exchange Senior Second Lien Notes are registered in more than one name), consult the enclosed Form W-9. Failure to complete the Form W-9 will not, by itself, cause Initial Senior Second Lien Notes to be deemed invalidly tendered for exchange, but may require the Issuer (or the Paying Agent) to withhold the Specified Rate of the amount of any payments made with respect to the Exchange Senior Second Lien Notes. Backup withholding is not an additional U.S. federal income tax. Rather, the amount of tax withheld will be allowed as a refund or credit against the U.S. tax liability of a person subject to backup withholding if the required information is timely furnished to the IRS.

All Holders should consult the “Material U.S. Federal Income Tax Considerations” section of the Prospectus.

8. Transfer Taxes. Except as set forth in this Instruction 8, the Issuer will pay all transfer taxes, if any, applicable to the exchange of Initial Senior Second Lien Notes pursuant to the Exchange Offer. If, however, a transfer tax is imposed for any reason other than the exchange of Initial Senior Second Lien Notes pursuant to the Exchange Offer, then the amount of such transfer taxes (whether imposed on the Holder or any other persons) will be payable by the tendering Holder. If satisfactory evidence of payment of such taxes or exemptions therefrom is not submitted with this Letter of Transmittal, the amount of such transfer taxes will be billed directly to such tendering Holder.

Except as provided in this Instruction 8, it will not be necessary for transfer tax stamps to be affixed to the Initial Notes specified in this Letter or for funds to cover such stamps to be provided herewith.

9. Special Issuance and Delivery Instructions. If the Exchange Senior Second Lien Notes are to be issued, or if any Initial Senior Second Lien Notes not tendered for exchange are to be issued or sent to someone other than the Holder or to an address other than that shown above, the appropriate boxes on this Letter of Transmittal should be completed. Holders of Initial Senior Second Lien Notes tendering Initial Senior Second Lien Notes by book-entry transfer may request that Initial Senior Second Lien Notes not accepted be credited to such account maintained at DTC as such Holder may designate.

10. Irregularities. All questions as to the validity, form, eligibility (including time of receipt), compliance with conditions, acceptance and withdrawal of tendered Initial Senior Second Lien Notes will be determined by the Issuer in its sole discretion, which determination shall be final and binding. The Issuer reserve the absolute right to reject any and all Initial Senior Second Lien Notes not properly tendered or any Initial Senior Second Lien Notes the Issuer’s acceptance of which would, in the opinion of counsel for the Issuer, be unlawful. The Issuer also reserves the right to waive any defects, irregularities or conditions of tender as to particular Initial Senior Second Lien Notes. The Issuer’s interpretation of the terms and conditions of the Exchange Offer (including the instructions in this Letter of Transmittal) will be final and binding on all parties. Unless waived, any defects or irregularities in connection with tenders of Initial Senior Second Lien Notes must be cured within such time as the Issuer shall determine. Although the Issuer intends to notify Holders of defects or irregularities with respect to tenders of Initial Senior Second Lien Notes, neither the Issuer, the Exchange Agent nor any other person shall incur any liability for failure to give such notification. Tenderees of Initial Senior Second Lien Notes

will not be deemed to have been made until such defects or irregularities have been cured or waived. Any Initial Senior Second Lien Notes received by the Exchange Agent that are not properly tendered and as to which the defects or irregularities have not been cured or waived will be returned by the Exchange Agent to the tendering holders, unless otherwise provided in this Letter of Transmittal, promptly following the Expiration Date.

11. Waiver of Conditions. The Issuer reserve the absolute right to waive, amend or modify certain of the specified conditions as described under “The Exchange Offer—Conditions to the Exchange Offer” in the Prospectus in the case of any Initial Senior Second Lien Notes tendered (except as otherwise provided in the Prospectus).

12. Mutilated, Lost, Stolen or Destroyed Initial Senior Second Lien Notes. Any tendering Holder whose Initial Senior Second Lien Notes have been mutilated, lost, stolen or destroyed, should contact the Exchange Agent at the address indicated herein for further instructions.

13. Requests for Information or Additional Copies. Requests for information, questions related to the procedures for tendering or for additional copies of the Prospectus and this Letter of Transmittal may be directed to the Exchange Agent at the address or telephone number set forth on the cover of this Letter of Transmittal.

14. Certain Tax Consequences. This Letter of Transmittal does not provide any tax disclosure to the Holders of Initial Senior Second Lien Notes or Exchange Senior Second Lien Notes. You should consult your tax advisor regarding the federal income tax consequences of the Exchange Offer, as well as tax consequences under any applicable state, local and foreign tax laws. Notwithstanding the foregoing, you should understand that the Issuer will comply with all income tax and withholding requirements that apply to payments that may be made with respect to the Exchange Senior Second Lien Notes. **All Holders should consult the “Material U.S. Federal Income Tax Considerations” section of the Prospectus.**

IMPORTANT: This Letter of Transmittal (or a facsimile thereof) together with certificates, or confirmation of book-entry or the Notice of Guaranteed Delivery, and all other required documents must be received by the Exchange Agent prior to the Expiration Date.

**THE FOLLOWING TO BE COMPLETED BY ALL HOLDERS THAT ARE U.S. PERSONS
(INCLUDING U.S. RESIDENT ALIENS) (See Instruction 7)**

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole Proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C = C corporation, S = S corporation, P = partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	Requester's name and address (optional)
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number								

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,

- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce

or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see Exempt Payee on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor *
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**Notice of Guaranteed Delivery
With Respect to Tender of
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
In Exchange For
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
of
Rotech Healthcare Inc.**

Pursuant to the Prospectus dated _____, 2011

THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON _____, 2011, UNLESS EXTENDED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED FROM TIME TO TIME, THE “EXPIRATION DATE”). TENDERS MAY BE WITHDRAWN AT ANY TIME PRIOR TO THE EXPIRATION DATE.

The Exchange Agent is:

THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A.

*By Registered Mail, Certified Mail, Overnight Courier
or Hand Delivery:*

By Facsimile:
(212) 298-1915

The Bank of New York Mellon Trust Company, N.A.
c/o The Bank of New York Mellon
480 Washington Boulevard, 27th Floor
Jersey City, New Jersey 07310

Confirm by Telephone:
(212) 815-2742

Attention: Corporate Trust Operations—Reorganization Unit
Attention: Ms. Diane Amoroso

DELIVERY OF THIS NOTICE OF GUARANTEED DELIVERY TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE OR TRANSMISSION TO A FACSIMILE NUMBER OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE A VALID DELIVERY.

As set forth in the prospectus (the “Prospectus”) dated _____, 2011 of Rotech Healthcare Inc., a Delaware corporation (the “Company” or “Issuer”) and in the accompanying Letter of Transmittal and instructions thereto (the “Letter of Transmittal”), this form or one substantially equivalent thereto must be used to accept the Issuer’s offer (the “Exchange Offer”) to exchange an aggregate principal amount of up to U.S.\$283,500,000 of its outstanding 10.5% Senior Second Lien Notes due 2018, which have been registered under the Securities Act of 1933, as amended (the “Securities Act”) (the “Exchange Senior Second Lien Notes”) for an equal aggregate principal amount of its outstanding 10.5% Senior Second Lien Notes due 2018 (the “Initial Senior Second Lien Notes”) if the Letter of Transmittal or any other documents required thereby cannot be delivered to the Exchange Agent, or Initial Senior Second Lien Notes cannot be delivered or if the procedures for book-entry transfer cannot be completed on or prior to the Expiration Date. This form may be delivered by a firm that is an eligible guarantor institution within the meaning of Rule 17Ad-15 under the Exchange Act, including a firm that is a member of a registered national securities exchange, a member of the National Association of Securities Dealers, Inc., a commercial bank or trading company having an office in the United States or certain other eligible guarantors (each, an “Eligible Institution”) by mail or hand delivery or transmitted via facsimile to the Exchange Agent as set forth above. Capitalized terms used but not defined herein shall have the meaning given to them in the Prospectus.

This form is not to be used to guarantee signatures. If a signature on the Letter of Transmittal is required to be guaranteed by an Eligible Institution under the instructions thereto, such signature guarantee must appear in the applicable space provided in the Letter of Transmittal.

PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY

Ladies and Gentlemen:

The undersigned hereby tenders to the Issuer upon the terms and subject to the conditions set forth in the Prospectus and the related Letter of Transmittal, receipt of which is hereby acknowledged, the principal amount of Initial Senior Second Lien Notes specified below pursuant to the guaranteed delivery procedures set forth in the section of the Prospectus entitled “The Exchange Offer—Guaranteed Delivery.” By so tendering, the undersigned does hereby make, at and as of the date hereof, the representations and warranties of a tendering Holder of Initial Senior Second Lien Notes set forth in the Letter of Transmittal.

The undersigned understands that tenders of Initial Senior Second Lien Notes may be withdrawn if the Exchange Agent receives at one of its addresses specified on the cover of this Notice of Guaranteed Delivery, prior to the Expiration Date, a facsimile transmission or letter which specifies the name of the person who deposited the Initial Senior Second Lien Notes to be withdrawn and the aggregate principal amount of Initial Senior Second Lien Notes delivered for exchange, including the certificate number(s) (if any) of the Initial Senior Second Lien Notes, and which is signed in the same manner as the original signature on the Letter of Transmittal by which the Initial Senior Second Lien Notes were tendered, including any signature guarantees, all in accordance with the procedures set forth in the Prospectus.

All authority herein conferred or agreed to be conferred shall survive the death, incapacity, or dissolution of the undersigned and every obligation of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The undersigned hereby tenders the Initial Senior Second Lien Notes listed below:

PLEASE SIGN AND COMPLETE

Certificate Numbers of Initial Senior Second Lien Notes (if Available)	Principal Amount of Initial Senior Second Lien Notes Tendered
[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]
[SPECIMEN]	[SPECIMEN]

[SPECIMEN]
Signature(s) of registered holder(s) or Authorized Signatory
Name(s) [SPECIMEN] _____ (Please Type or Print)
Title [SPECIMEN] _____
Address [SPECIMEN] _____
Area Code and Telephone No. [SPECIMEN] _____
Date [SPECIMEN] _____
If Initial Senior Second Lien Notes will be tendered by book-entry transfer, check below: <input type="checkbox"/> The Depository Trust Company
Depository Account No.: [SPECIMEN] _____

GUARANTEE
(Not To Be Used For Signature Guarantee)

The undersigned, a participant in a recognized Signature Guarantee Medallion Program, guarantees deposit with the Exchange Agent of the Letter of Transmittal (or facsimile thereof), together with the Initial Senior Second Lien Notes tendered hereby in proper form for transfer, or confirmation of the book-entry transfer of such Initial Senior Second Lien Notes into the Exchange Agent's account at The Depository Trust Company together with an agent's message, pursuant to the procedure for book-entry transfer set forth in the Prospectus, and any other required documents, all by 5:00 p.m., New York City time, on the third NASDAQ trading day following the date of execution hereof (as defined in the Prospectus).

SIGN HERE

Name of Firm: [SPECIMEN]

Authorized Signature: [SPECIMEN]

Name (please type or print): [SPECIMEN]

Address: [SPECIMEN]

[SPECIMEN]

[SPECIMEN]

Area Code and Telephone No.: [SPECIMEN]

Date: [SPECIMEN]

DO NOT SEND CERTIFICATES FOR INITIAL SENIOR SECOND LIEN NOTES WITH THIS FORM. ACTUAL SURRENDER OF CERTIFICATES FOR INITIAL SENIOR SECOND LIEN NOTES MUST BE MADE PURSUANT TO, AND BE ACCOMPANIED BY, A COPY OF THE PREVIOUSLY EXECUTED LETTER OF TRANSMITTAL.

PROCEDURES FOR TENDERING INITIAL SENIOR SECOND LIEN NOTES—GUARANTEED DELIVERY

INSTRUCTIONS

1. Delivery of this Notice of Guaranteed Delivery. A properly completed and duly executed copy of this Notice of Guaranteed Delivery and any other documents required by this Notice of Guaranteed Delivery must be received by the Exchange Agent at its address set forth on the cover hereof on or prior to the Expiration Date. The method of delivery of this Notice of Guaranteed Delivery and all other required documents to the Exchange Agent is at the election and risk of the Holder but, except as otherwise provided below, the delivery will be deemed made only when actually received by the Exchange Agent. Instead of delivery by mail, it is recommended that Holders use an overnight or hand delivery service, properly insured. If such delivery is by mail, it is recommended that the Holder use properly insured, registered mail with return receipt requested. For a full description of the guaranteed delivery procedures, see the Prospectus under the caption “The Exchange Offer—Guaranteed Delivery.” In all cases, sufficient time should be allowed to assure timely delivery. No Notice of Guaranteed Delivery should be sent to the Issuer.

2. Signature on this Notice of Guaranteed Delivery; Guarantee of Signatures. If this Notice of Guaranteed Delivery is signed by the Holder(s) referred to herein, then the signature must correspond with the name(s) as written on the face of the Initial Senior Second Lien Notes without alteration, enlargement or any change whatsoever. If this Notice of Guaranteed Delivery is signed by a person other than the Holder(s) listed, this Notice of Guaranteed Delivery must be accompanied by a properly completed bond power signed as the name of the Holder(s) appear(s) on the face of the Initial Senior Second Lien Notes without alteration, enlargement or any change whatsoever. If this Notice of Guaranteed Delivery is signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and, unless waived by the Issuer, evidence satisfactory to the Issuer of their authority so to act must be submitted with this Notice of Guaranteed Delivery.

3. Requests for Assistance or Additional Copies. Questions relating to the Exchange Offer or the procedure for consenting and tendering as well as requests for assistance or for additional copies of the Prospectus, the Letter of Transmittal and this Notice of Guaranteed Delivery, may be directed to the Exchange Agent at the address set forth on the cover hereof or to your broker, dealer, commercial bank or trust company.

**Letter to DTC Participants Regarding the Offer to Exchange
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
for
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
of**

Rotech Healthcare Inc.

Pursuant to the Prospectus dated _____, 2011

THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON _____, 2011, UNLESS EXTENDED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED FROM TIME TO TIME, THE “EXPIRATION DATE”). TENDERS MAY BE WITHDRAWN AT ANY TIME PRIOR TO THE EXPIRATION DATE.

_____, 2011

To Securities Dealers, Commercial Banks,
Trust Companies and Other Nominees:

Enclosed for your consideration is a Prospectus dated _____, 2011 (the “Prospectus”) and a Letter of Transmittal (the “Letter of Transmittal”) that together constitute the offer (the “Exchange Offer”) of Rotech Healthcare Inc., a Delaware corporation (the “Company” or “Issuer”), to exchange an aggregate principal amount of up to U.S. \$283,500,000 of its outstanding 10.5% Senior Second Lien Notes due 2018 which have been registered under the Securities Act of 1933, as amended (the “Securities Act”) (the “Exchange Senior Second Lien Notes”) for an equal aggregate principal amount of its outstanding 10.5% Senior Second Lien Notes due 2018, issued and sold in a transaction exempt from registration under the Securities Act (the “Initial Senior Second Lien Notes”), upon the terms and conditions set forth in the Prospectus. The Prospectus and Letter of Transmittal more fully describe the Exchange Offer. Capitalized terms used but not defined herein have the meanings given to them in the Prospectus.

We are asking you to contact your clients for whom you hold Initial Senior Second Lien Notes registered in your name or in the name of your nominee. In addition, we ask you to contact your clients who, to your knowledge, hold Initial Senior Second Lien Notes registered in their own name.

Enclosed are copies of the following documents:

1. The Prospectus;
2. The Letter of Transmittal for your use in connection with the tender of Initial Senior Second Lien Notes and for the information of your clients;
3. The Notice of Guaranteed Delivery to be used to accept the Exchange Offer if the Initial Senior Second Lien Notes and all other required documents cannot be delivered to the Exchange Agent on or prior to the Expiration Date;
4. A form of letter that may be sent to your clients for whose accounts you hold Initial Senior Second Lien Notes registered in your name or the name of your nominee, with space provided for obtaining the clients’ instructions with regard to the Exchange Offer; and
5. Guidelines for Certificate of Taxpayer Identification Number on Substitute Form W-9.

DTC participants will be able to execute tenders through the DTC Automated Tender Offer Program.

Please note that the Exchange Offer will expire at 5:00 p.m., New York City time, on _____, 2011, unless extended by the Issuer. We urge you to contact your clients as promptly as possible.

You will be reimbursed by the Issuer for customary mailing and handling expenses incurred by you in forwarding any of the enclosed materials to your clients.

Additional copies of the enclosed material may be obtained from the Exchange Agent, at the address and telephone numbers set forth in the Prospectus.

Very truly yours,

Rotech Healthcare Inc.

NOTHING HEREIN OR IN THE ENCLOSED DOCUMENTS SHALL CONSTITUTE YOU OR ANY PERSON AS AN AGENT OF THE ISSUER OR THE EXCHANGE AGENT, OR AUTHORIZE YOU OR ANY OTHER PERSON TO MAKE ANY STATEMENTS ON BEHALF OF EITHER OF THEM WITH RESPECT TO THE EXCHANGE OFFER, EXCEPT FOR STATEMENTS EXPRESSLY MADE IN THE PROSPECTUS AND THE LETTER OF TRANSMITTAL.

**Letter to Beneficial Holders Regarding the Offer to Exchange
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
for
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018
of**

Rotech Healthcare Inc.

Pursuant to the Prospectus dated _____, 2011

THE EXCHANGE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON _____, 2011, UNLESS EXTENDED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED FROM TIME TO TIME, THE “EXPIRATION DATE”). TENDERS MAY BE WITHDRAWN AT ANY TIME PRIOR TO THE EXPIRATION DATE.

_____, 2011

To Our Clients:

Enclosed for your consideration is a Prospectus dated _____, 2011 (the “Prospectus”) and a Letter of Transmittal (the “Letter of Transmittal”) that together constitute the offer (the “Exchange Offer”) by Rotech Healthcare Inc., a Delaware corporation (the “Company” or “Issuer”) to exchange up to U.S. \$283,500,000 of its outstanding 10.5% Senior Second Lien Notes due 2018, which have been registered under the Securities Act of 1933, as amended (the “Securities Act”) (the “Exchange Senior Second Lien Notes”), for an equal aggregate principal amount of its 10.5% Senior Second Lien Notes due 2018, issued and sold in a transaction exempt from registration under the Securities Act (the “Initial Senior Second Lien Notes”), upon the terms and conditions set forth in the Prospectus. The Prospectus and Letter of Transmittal more fully describe the Exchange Offer. Capitalized terms used but not defined herein have the meanings given to them in the Prospectus.

These materials are being forwarded to you as the beneficial owner of Initial Senior Second Lien Notes carried by us for your account or benefit but not registered in your name. A tender of any Initial Senior Second Lien Notes may be made only by us as the registered holder and pursuant to your instructions. Therefore, the Issuer urges beneficial owners of Initial Senior Second Lien Notes registered in the name of a broker, dealer, commercial bank, trust company or other nominee to contact such registered holder promptly if they wish to tender Initial Senior Second Lien Notes in the Exchange Offer.

Accordingly, we request instructions as to whether you wish us to tender any or all of your Initial Senior Second Lien Notes, pursuant to the terms and conditions set forth in the Prospectus and Letter of Transmittal. We urge you to read carefully the Prospectus and Letter of Transmittal before instructing us to tender your Initial Senior Second Lien Notes.

Your instructions to us should be forwarded as promptly as possible in order to permit us to tender Initial Senior Second Lien Notes on your behalf in accordance with the provisions of the Exchange Offer. **The Exchange Offer will expire at 5:00 p.m., New York City time, on _____, 2011.** Initial Senior Second Lien Notes tendered pursuant to the Exchange Offer may be withdrawn, subject to the procedures described in the Prospectus, at any time prior to the Expiration Date.

If you wish to have us tender any or all of your Initial Senior Second Lien Notes held by us for your account or benefit, please so instruct us by completing, executing and returning to us the instruction form that appears below. The accompanying Letter of Transmittal is furnished to you for informational purposes only and may not be used by you to tender Initial Senior Second Lien Notes held by us and registered in our name for your account or benefit.

**Instructions To Registered Holder
From Beneficial Owner of
\$283,500,000 principal amount of 10.5% Senior Second Lien Notes due 2018 of
Rotech Healthcare Inc.**

The undersigned acknowledge(s) receipt of your letter and the enclosed materials referred to therein relating to the Exchange Offer of the Issuer. Capitalized terms used but not defined herein have the meanings ascribed to them in the Prospectus.

This will instruct you to tender the principal amount of Initial Senior Second Lien Notes indicated below held by you for the account or benefit of the undersigned, pursuant to the terms of and conditions set forth in the Prospectus and the Letter of Transmittal.

The aggregate face amount of the Initial Senior Second Lien Notes held by you for the account of the undersigned is (*fill in amount*):

\$ [SPECIMEN] of the Initial Senior Second Lien Notes.

With respect to the Exchange Offer, the undersigned hereby instructs you (check appropriate box):

To TENDER the following Initial Senior Second Lien Notes held by you for the account of the undersigned (insert principal amount of Initial Senior Second Lien Notes to be tendered, if any):

\$ [SPECIMEN] of the Initial Senior Second Lien Notes.

NOT to TENDER any Initial Senior Second Lien Notes held by you for the account of the undersigned.

If the undersigned instructs you to tender the Initial Senior Second Lien Notes held by you for the account of the undersigned, it is understood that you are authorized (a) to make, on behalf of the undersigned (and the undersigned, by its signature below, hereby makes to you), the representations and warranties contained in the Letter of Transmittal that are to be made with respect to the undersigned as a beneficial owner of the Initial Senior Second Lien Notes, including but not limited to the representations that (i) the undersigned's principal residence is in the state of (*fill in state*) [SPECIMEN], (ii) the undersigned is acquiring the Exchange Senior Second Lien Notes in the ordinary course of business of the undersigned, (iii) the undersigned has no arrangement or understanding with any person to participate in the distribution (within the meaning of the Securities Act) of the Exchange Senior Second Lien Notes in violation of the Securities Act and at the time of consummation of the Exchange Offer the undersigned will have no such arrangement or understanding, and if the undersigned is not a broker-dealer, the undersigned is not engaged in, and does not intend to engage in, the distribution of Exchange Senior Second Lien Notes, (iv) the undersigned acknowledges and agrees that any person who is a broker-dealer registered under the Exchange Act or is participating in the Exchange Offer for the purpose of distributing the Exchange Senior Second Lien Notes must comply with the registration and prospectus delivery requirements of Section 10 of the Securities Act in connection with a secondary resale transaction of the Exchange Senior Second Lien Notes acquired by such person and cannot rely on the position of the Staff of the Securities and Exchange Commission set forth in certain no action letters (see the section of the Prospectus entitled "The Exchange Offer—Purpose and Effect of the Exchange Offer"), (v) the undersigned understands that a secondary resale transaction described in clause (iv) above and any resales of Exchange Senior Second Lien Notes obtained by the undersigned in exchange for the Initial Senior Second Lien Notes acquired by the undersigned directly from the Issuer should be covered by an effective registration statement containing the selling securityholder information required by Item 507 or Item 508, if applicable, of Regulation S-K of the Commission, (vi) the undersigned is not an "affiliate," as defined in Rule 405 under the Securities Act, of the Issuer or if it is an affiliate, the undersigned will comply with the registration and prospectus delivery requirements of the Securities Act to the extent applicable, (vii) if the undersigned is a broker-dealer that will receive Exchange Senior Second Lien Notes for its own account in exchange for Initial Senior Second Lien Notes that were acquired as a result of market-making activities or other trading activities, it acknowledges that it

will deliver a prospectus meeting the requirements of Section 10 of the Securities Act in connection with any resale of such Exchange Senior Second Lien Notes; however, by so acknowledging and by delivering such prospectus, the undersigned will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act; and (viii) the undersigned is not acting on behalf of any persons or entities who could not truthfully make the foregoing representations; (b) to agree, on behalf of the undersigned, as set forth in the Letter of Transmittal; and (c) to take such other action as necessary under the Prospectus or the Letter of Transmittal to effect the valid tender of Initial Senior Second Lien Notes.

The purchaser status of the undersigned is (check the box that applies): **[SPECIMEN]**

- A “Qualified Institutional Buyer” (as defined in Rule 144A under the Securities Act).
- An “Institutional Accredited Investor” (as defined in Rule 501(a)(1), (2), (3) or (7) under the Securities Act).
- A non “U.S. person” (as defined in Regulation S under the Securities Act) that purchased the Initial Senior Second Lien Notes outside the United States in accordance with Rule 904 under the Securities Act.
- Other (describe)

SIGN HERE

Name of beneficial owner(s) **[SPECIMEN]** _____

Signature(s) **[SPECIMEN]** _____

Name(s) of Signatory(ies), if different from beneficial owner (please print) **[SPECIMEN]** _____

Address **[SPECIMEN]** _____

Principal place of business (if different from address listed above) **[SPECIMEN]** _____

Telephone Number(s) **[SPECIMEN]** _____

Taxpayer Identification or Social Security Number **[SPECIMEN]** _____

Date **[SPECIMEN]** _____

LATHAM & WATKINS LLP

June 10, 2011

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549

Re: Rotech Healthcare Inc.
Registration Statement on Form S-4
File No. 333-174360

Dear Ladies and Gentlemen:

Latham & Watkins LLP is filing this Amendment No. 1 to Form S-4 registration statement on behalf of our client, Rotech Healthcare Inc. If you have any questions regarding this registration statement, please contact the undersigned at (202) 637-2165.

Sincerely yours,

/s/ Joel H. Trotter

Joel H. Trotter

of LATHAM & WATKINS LLP

555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
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