



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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): April 14, 2004

Rotech Healthcare Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

333-100750
(Commission File Number)

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

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

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



Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits

99.1 Press release dated April 14, 2004 relating to Rotech Healthcare Inc.'s (the "Company") filing of Annual Report on Form 10-K.

Item 12. Results of Operations and Financial Conditions.

On April 14, 2004, the Company announced its filing of its Annual Report on Form 10-K for the year ended December 31, 2003. A copy of the press release is attached hereto as Exhibit 99.1. All of the information furnished in this report and the accompanying exhibit shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be incorporated by reference in any filing under the Securities Act of 1933, as amended.



SIGNATURES

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

ROTECH HEALTHCARE INC.

Date: April 16, 2004

By: /s/ JANET L. ZIOMEK

Janet L. Ziomek
Chief Financial Officer



Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release dated April 14, 2004 relating to the Company's filing of its Annual Report on Form 10-K for the year ended December 31, 2003.



Exhibit 99.1



Rotech Healthcare:

Philip L. Carter
 President & Chief Executive Officer
 407-822-4600

FOR IMMEDIATE RELEASE

Rotech Files Annual Report on Form 10-K

ORLANDO, FLA. – April 14, 2004 – On March 31, 2004, Rotech Healthcare Inc. (OTC: ROHI.PK) (the “Company”) filed a Form 12b-25 with the Securities and Exchange Commission seeking an extension to file its Annual Report on Form 10-K.

The additional time was required to evaluate the treatment of the amortization of its senior debt facility deferred issue costs as it relates to the accelerated principal debt payments made by the Company on these facilities.

This evaluation is now complete and will result in additional non cash interest expense charges in 2003.

Net earnings (loss) changes to fiscal year 2003 are as follows:

(dollars as thousands)	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>2003</u>
Previously Reported	\$5,343	\$(6,463)	\$2,842	\$8,063	\$ 9,785
Adjustment	(346)	(216)	(543)	(267)	(1,372)
As Restated	\$4,997	\$(6,679)	\$2,299	\$7,796	\$ 8,413



These changes will be reflected in the Company's Annual Report on Form 10-K being filed today with the Securities and Exchange Commission and will have no impact on the Company's compliance with any of its financial covenants relating to its borrowing facilities.

About Rotech Healthcare

Rotech Healthcare Inc. is a leading provider of home respiratory care and durable medical equipment and services to patients with breathing disorders such as chronic obstructive pulmonary diseases (COPD). The Company provides its equipment and services in 48 states through approximately 500 operating centers, located principally in non-urban markets. Rotech's local operating centers ensure that patients receive individualized care, while its nationwide coverage allows the Company to benefit from significant operating efficiencies.

Forward-Looking Statements

Statements contained in this press release may contain forward-looking statements as contemplated by the 1995 Private Securities Litigation Reform Act that are based on management's current expectations, estimates and projections. Words such as "expects," "anticipates," "intends," "plans," "believes," "estimates," variations of such words and similar expressions are intended to identify such forward-looking statements. Forward-looking statements are subject to known, and unknown risks and uncertainties, which could cause actual results to differ materially from those projected or implied in the forward-looking statements. Such risks and uncertainties, many of which are beyond the control of the Company, include but are not limited to, the risks, uncertainties and assumptions associated with: changes in reimbursement policies and other legislative initiatives aimed at reducing healthcare costs associated with Medicare and Medicaid; the collectibility of the Company's accounts receivable; changes in government regulation generally; compliance with various settlement agreements and corporate compliance programs established by the Company; the Company's emergence from bankruptcy and its spin-off from its former parent company; compliance with confidentiality requirements with respect to patient information; and other factors. Rotech Healthcare Inc. does not undertake any obligation to publicly release any revisions to any forward-looking statements to reflect events or circumstances after the date of this release or to reflect the occurrence of unanticipated events.

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