

FORM 3

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

OMB APPROVAL	
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person * Siegel Arthur			2. Date of Event Requiring Statement (Month/Day/Year) 09/15/2004		3. Issuer Name and Ticker or Trading Symbol ROTECH HEALTHCARE INC [ROHL.PK]		
(Last) c/o Rotech Healthcare Inc., 2600 Technology Drive, Suite 300	(First)	(Middle)			4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)		5. If Amendment, Date of Original Filed (Month/Day/Year)
(Street) Orlando, FL 32804					6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Beneficially Owned				

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	4,000 ⁽¹⁾	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Common Stock Options (right to buy)	(2)	12/19/2012	Common Stock	15,000	\$17	D	
Common Stock Options (right to buy)	(3)	05/20/2013	Common Stock	8,000	\$14.55	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Siegel Arthur c/o Rotech Healthcare Inc. 2600 Technology Drive, Suite 300 Orlando, FL 32804	X			

Signatures

/s/ Rebecca L. Myers, Attorney-in-Fact for Arthur Siegel

**Signature of Reporting Person

09/15/2004

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Restricted Stock Award ("Award") granted on August 24, 2004 under the Rotech Healthcare Inc. Nonemployee Director Restricted Stock Plan. The shares granted under this Award will vest, provided that the reporting person continues to be a nonemployee director of Rotech Healthcare Inc. (the "Company"), upon the earlier of (a) August 24, 2005, or (b) the date of the next meeting of shareholders of the Company at which directors are elected.
- (2) The stock options were granted on December 19, 2002. The stock options vested 50% on each of the first two six-month anniversaries of the date of grant.
- (3) The stock options were granted on May 20, 2003. The stock options vested 50% on each of the first two six-month anniversaries of the date of grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

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