

Signatures

/s/ Rebecca L. Myers, Attorney-in-Fact for William W. Abbott

**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 May 21, 2002. The stock options vested 25% on each of the first four six-month anniversaries of the date of grant.
- (3) The stock options were granted on June 12, 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.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.