Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ROTECH HEALTHCARE INC. EMPLOYEES PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 03/26/2002

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
ROTECH HEALTHCARE INC.

2600 TECHNOLOGY DRIVE
SUITE 300
ORLANDO, FL 32804

2600 TECHNOLOGY DRIVE
SUITE 300
ORLANDO, FL 32804

2b Employer Identification Number (EIN) 03-0408870

2c Sponsor's telephone number 407-822-4600

2d Business code (see instructions) 621610

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/08/2010	STEVEN ALSENE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ROTECH HEALTHCARE INC.

2600 TECHNOLOGY DRIVE
SUITE 300
ORLANDO, FL 32804

3b Administrator's EIN
03-0408870

3c Administrator's telephone number
407-822-4600

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	9060
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	3974
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	4376
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	8354
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	12
f	Total. Add lines **6d** and **6e**	**6f**	8366
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	6642
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 3I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		___ **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007

A Name of plan
ROTECH HEALTHCARE INC. EMPLOYEES PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ROTECH HEALTHCARE INC.

D Employer Identification Number (EIN)
03-0408870

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	463502	451341
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1920341	413817
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		998207
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		805104
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	2585855	2509302
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4969698	5177771
	Liabilities			
g	Benefit claims payable	1g	24487	
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		90
k	Total liabilities (add all amounts in lines 1g through1j)	1k	24487	90
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4945211	5177681

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	100885	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)	4477	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		105362
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	450000	
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		450000
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	133214	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	162065	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-28851

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-100888	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-100888
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-22135
c Other income	2c		277
d Total income. Add all **income** amounts in column (b) and enter total	2d		403765
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	25223	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		25223
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	145927	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	145	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		146072
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		171295
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		232470
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MCGLADREY & PULLEN, LLP (2) EIN: 42-0714325

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

▶ **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2007

This Form is Open to Public Inspection.

For calendar plan year 2007 or fiscal plan year beginning , and ending ,

A Name of plan	**B** Three-digit plan number ▶
ROTECH HEALTHCARE INC. EMPLOYEES PLAN	002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number
ROTECH HEALTHCARE INC.	03-0408870

Part I Service Provider Information (see instructions)

1 Enter the total dollar amount of compensation paid by the plan to all persons, other than those listed below, who received compensation during the plan year: **1** 1000

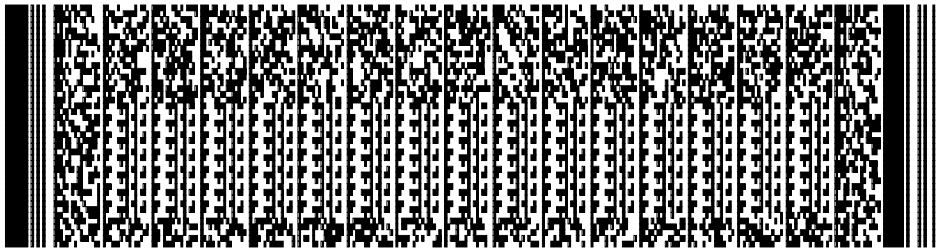
2 On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should enter N/A in (c) and (d).

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position
		Contract administrator

(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
			12

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position
PRINCIPAL FINANCIAL GROUP	42-0127290	RECORDKEEPING

(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
NONE		85741	24



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Official Use Only

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position
EISNER LLP	13-1639826	RECORDKEEPING

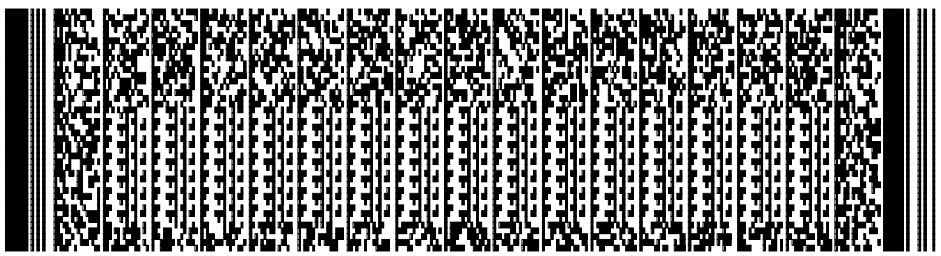
(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
NONE		53408	22

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position
WACHOVIA BANK, N.A.	53-1354495	TRUSTEE

(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
NONE		5833	26

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position

(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)





Official Use Only

Part II Termination Information on Accountants and Enrolled Actuaries (see instructions)

(a) Name _____ **(b)** EIN _____

(c) Position _____

(d) Address _____

(e) Telephone No. _____

Explanation: _____

(a) Name _____ **(b)** EIN _____

(c) Position _____

(d) Address _____

(e) Telephone No. _____

Explanation: _____

(a) Name _____ **(b)** EIN _____

(c) Position _____

(d) Address _____

(e) Telephone No. _____

Explanation: _____

Official Use Only

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an Attachment to Form 5500.**

OMB No. 1210-0110

2007

This Form is Open to Public Inspection.

For calendar year 2007 or fiscal plan year beginning , and ending ,

A Name of plan ROTECH HEALTHCARE INC. EMPLOYEES PLAN	**B** Three-digit plan number ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ROTECH HEALTHCARE INC.	**D** Employer Identification Number 03-0408870

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions . . . . . **1** $ 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 53-1354495

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(c)(8) or ERISA section 302(c)(8)? . . . . . ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 7.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver . . . . . ▶ Month ____ Day ____ Year ____

If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.

6a	Enter the minimum required contribution for this plan year	**6a** $
b	Enter the amount contributed by the employer to the plan for this plan year	**6b** $
c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	**6c** $

If you completed line 6c, skip lines 7 and 8 and complete line 9.

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? . . ☐ Yes ☐ No ☐ N/A

Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) . . . . . ☐ Increase ☐ Decrease ☐ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements . . . . ☒ the ratio percentage test ☐ average benefit test



2 2 0 7 3 2 0 1 0 H



Attachment to Form 5500
2007 Schedule H, Line 4i - Schedule of Assets
(Held At End of Year)

Plan Name ROTECH HEALTHCARE INC. EMPLOYEES PLAN **EIN** 03-0408870 **PN** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	ROTECH HEALTHCARE INC	SERIES A PREFERRED STOCK $20 PAR VALUE, 245,049.0000 SHARES	4,900,980	2,509,302
	RAYMOND JAMES	3M Company 272.0000 SHARES	22,856	22,935
	RAYMOND JAMES	Aberdeen Asia Pacific Income Fund 3,823.0000 SHARES	23,969	22,173
	RAYMOND JAMES	Allegheny Energy Incorporated 383.0000 SHARES	22,687	24,363
	RAYMOND JAMES	Altria Group Incorporated 317.0000 SHARES	22,834	23,959
	RAYMOND JAMES	America Movil Sab De Cv 368.0000 SHARES	22,757	22,592
	RAYMOND JAMES	American Express Company 389.0000 SHARES	22,764	20,236

Attachment to Form 5500
2007 Schedule H, Line 4i - Schedule of Assets
(Held At End of Year)

Plan Name ROTECH HEALTHCARE INC. EMPLOYEES PLAN **EIN** 03-0408870 **PN** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	RAYMOND JAMES	AT&T Incorporated 561.0000 SHARES	22,810	23,315
	RAYMOND JAMES	Baxter International Incorporated 382.0000 SHARES	22,618	22,175
	RAYMOND JAMES	BLDRS Emerging Markets 50 ADR Index Fund 402.0000 SHARES	22,938	22,126
	RAYMOND JAMES	Cameron International Corporation 237.0000 SHARES	22,657	11,652
	RAYMOND JAMES	Cameron International Stock Dividend Stock Dividend 237.0000 SHARES	0	11,652
	RAYMOND JAMES	Central Europe and Russia Fund 385.0000 SHARES	24,055	22,338
	RAYMOND JAMES	Claymore/BNY BRIC ETF 433.0000 SHARES	23,919	23,118

Attachment to Form 5500
2007 Schedule H, Line 4i - Schedule of Assets
(Held At End of Year)

Plan Name ROTECH HEALTHCARE INC. EMPLOYEES PLAN **EIN** 03-0408870 **PN** 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	RAYMOND JAMES	Claymore/Zacks Country Rotation ETF 897.0000 SHARES	23,941	22,380
	RAYMOND JAMES	Coca Cola Company 373.0000 SHARES	22,757	22,891
	RAYMOND JAMES	Constellation Energy Group Incorporated 245.0000 SHARES	22,712	25,120
	RAYMOND JAMES	Currency Shares Canadian Dollar Trust 226.0000 SHARES	24,172	22,815
	RAYMOND JAMES	Currency Shares Euro Trust 167.0000 SHARES	24,216	24,449
	RAYMOND JAMES	Diamonds Trust Series 1 168.0000 SHARES	22,759	22,268
	RAYMOND JAMES	Du Pont E I De Nemours & Company 472.0000 SHARES	22,684	20,811

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	RAYMOND JAMES	Evergreen Multi Sect Inc Fund Com Shs 1,483.0000 SHARES	24,172	23,313
	RAYMOND JAMES	Exelon Corporation 280.0000 SHARES	22,736	22,859
	RAYMOND JAMES	FMC Technoligies Inc 383.0000 SHARES	22,716	21,716
	RAYMOND JAMES	Foster Wheeler Limited Shares New 161.0000 SHARES	23,055	24,958
	RAYMOND JAMES	General Electric Company 563.0000 SHARES	22,778	20,870
	RAYMOND JAMES	Gilead Sciences Inc 496.0000 SHARES	22,732	22,821
	RAYMOND JAMES	Goodrich Corporation 331.0000 SHARES	22,601	23,372

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	RAYMOND JAMES	Google Incorporated 32.0000 SHARES	22,504	22,127
	RAYMOND JAMES	iShares MSCI Brazil Index Fund 283.0000 SHARES	23,031	22,838
	RAYMOND JAMES	iShares MSCI Germany Index Fund 679.0000 SHARES	23,982	24,064
	RAYMOND JAMES	iShares MSCI Hong Kong Index Fund 1,061.0000 SHARES	23,851	23,268
	RAYMOND JAMES	iShares MSCI Japan Index Fund 1,699.0000 SHARES	23,955	22,580
	RAYMOND JAMES	iShares MSCI EAFE Index Fund 287.0000 SHARES	24,059	22,530
	RAYMOND JAMES	iShares MSCI Emerging Markets Index Fund 151.0000 SHARES	24,053	22,695

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	RAYMOND JAMES	iShares S&P Global Materials Sector Index Fund 303.0000 SHARES	24,085	23,497
	RAYMOND JAMES	iShares S&P Europe 350 Index Fund 199.0000 SHARES	24,143	22,754
	RAYMOND JAMES	iShares S&P Latin America 40 Index Fund 95.0000 SHARES	24,281	23,646
	RAYMOND JAMES	I Shares Trust DJ Oil Equip 364.0000 SHARES	22,726	23,427
	RAYMOND JAMES	iShares Morningstar Large Growth Index Fund 306.0000 SHARES	22,769	21,873
	RAYMOND JAMES	Intercontinentalexchange Incorporated 135.0000 SHARES	23,124	25,988
	RAYMOND JAMES	iShares S&P Global 100 Index Fund 290.0000 SHARES	24,070	23,481

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	RAYMOND JAMES	iShares S&P Global Energy Sector Index Fund 171.0000 SHARES	24,126	24,261
	RAYMOND JAMES	iShares S&P Global Healthcare Sector Index Fund 405.0000 SHARES	24,033	23,616
	RAYMOND JAMES	iShares S&P Global Industrials Sector Index FUND 362.0000 SHARES	24,182	22,922
	RAYMOND JAMES	iShares S&P Global Technology Sector Index Fund 347.0000 SHARES	24,116	22,694
	RAYMOND JAMES	iShares S&P Global Telecommunications Sector Index Fund 298.0000 SHARES	24,186	23,074
	RAYMOND JAMES	Johnson & Johnson 351.0000 SHARES	22,727	23,412
	RAYMOND JAMES	Loews Corporation 471.0000 SHARES	22,636	23,710

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	RAYMOND JAMES	McDonalds Corporation 386.0000 SHARES	22,780	22,739
	RAYMOND JAMES	MEMC Electic Materials Incorporated 327.0000 SHARES	23,145	28,936
	RAYMOND JAMES	Merck & Company Incorporated 395.0000 SHARES	22,685	22,953
	RAYMOND JAMES	MGM Mirage 256.0000 SHARES	22,989	21,509
	RAYMOND JAMES	Mirant Corporation New 540.0000 SHARES	22,777	21,049
	RAYMOND JAMES	Morgan Stanley Emerging Market Domestic 1,263.0000 SHARES	23,921	21,736
	RAYMOND JAMES	National Oilwell Varco Incorporated 322.0000 SHARES	22,637	23,654

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	RAYMOND JAMES	Nuveen Mult Curr St Gv Incm FD 1,284.0000 SHARES	23,972	21,738
	RAYMOND JAMES	Open JT STK CO-VIMPEL Communications 722.0000 SHARES	22,490	30,035
	RAYMOND JAMES	Oracle Corporation 761.0000 SHARES	16,757	17,183
	RAYMOND JAMES	Oracle Corporation 282.0000 SHARES	6,190	6,368
	RAYMOND JAMES	Pfizer Incorporated 944.0000 SHARES	22,675	21,457
	RAYMOND JAMES	PowerShares FTSE RAFI Developed Markets ex-US Small-Mid Portfolio 902.0000 SHARES	23,993	21,982
	RAYMOND JAMES	PowerShares Global Water Portfolio 920.0000 SHARES	23,957	22,742

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	RAYMOND JAMES	Praxair Incorporated 276.0000 SHARES	23,004	24,484
	RAYMOND JAMES	Precision Castparts Corporation 155.0000 SHARES	23,062	21,499
	RAYMOND JAMES	Procter & Gamble Company 329.0000 SHARES	22,638	24,155
	RAYMOND JAMES	PowerShares Global Clean Energy Protfolio 783.0000 SHARES	24,109	24,821
	RAYMOND JAMES	Raytheon Company Comm New 363.0000 SHARES	22,807	22,034
	RAYMOND JAMES	Rockwell Collins Incoroporated 305.0000 SHARES	22,756	21,951
	RAYMOND JAMES	Schering Plough Coporation 761.0000 SHARES	22,662	20,273

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	RAYMOND JAMES	Schlumberger Limited 233.0000 SHARES	22,939	22,920
	RAYMOND JAMES	Smith International Incorporated 355.0000 SHARES	22,653	26,217
	RAYMOND JAMES	SPDR FTSE/Macquarie Global Infastructure 100 ETF 394.0000 SHARES	24,054	23,849
	RAYMOND JAMES	SPDR MSCI ACWI ex-US ETF 544.0000 SHARES	23,925	22,445
	RAYMOND JAMES	SPDR S&P Emerging Middle East & Africa ETF 323.0000 SHARES	24,098	22,813
	RAYMOND JAMES	Stryker Corporation 326.0000 SHARES	22,671	24,359
	RAYMOND JAMES	Suncor Energy Incorporated 214.0000 SHARES	22,915	23,167

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	RAYMOND JAMES	United Technologies Coproation 304.0000 SHARES	22,709	23,268
	RAYMOND JAMES	Verizon Communications 508.0000 SHARES	22,717	22,195
	RAYMOND JAMES	Western Asset Emerging Market Debt Fund 1,316.0000 SHARES	23,972	23,412
	RAYMOND JAMES	Western Asset High Income Fund II 2,340.0000 SHARES	23,961	23,634
	RAYMOND JAMES	MONEY MARKET	413,817	413,817