

SECURITIES AND EXCHANGE COMMISSION

FORM 15-12G

Notice of termination of registration of a class of securities under Section 12(g)

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FILER

ROTECH MEDICAL CORP

CIK: **771142** | IRS No.: **592115892** | State of Incorporation: **FL** | Fiscal Year End: **0731**
Type: **15-12G** | Act: **34** | File No.: **000-14003** | Film No.: **97740309**
SIC: **8082** Home health care services

Mailing Address	Business Address
4506 LB MCLEOD RD SUITE F PO BOX 536576 ORLANDO FL 32811	4506 LB MCLEOD RD STE F ORLANDO FL 32811 4078412115

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(G)
OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS
UNDER SECTIONS 13 AND 15(D) OF THE SECURITIES
EXCHANGE ACT OF 1934.

COMMISSION FILE NUMBER 0-14003

ROTECH MEDICAL CORPORATION
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

4506 L.B. McLEOD ROAD, SUITE F, ORLANDO, FLORIDA 32811 (407-841-2115)
(ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE NUMBER, INCLUDING AREA CODE,
OF REGISTRANT'S PRINCIPAL EXECUTIVE OFFICES)

COMMON STOCK, \$.0002 PAR VALUE
5 1/4% CONVERTIBLE SUBORDINATED
DEBENTURES DUE 2003
(TITLE OF EACH CLASS OF SECURITIES COVERED BY THIS FORM)

NONE
(TITLES OF ALL OTHER CLASSES OF SECURITIES FOR WHICH A DUTY TO FILE REPORTS
UNDER SECTION 13(A) OR 15(D) REMAINS)

PLEASE PLACE AN X IN THE BOX(ES) TO DESIGNATE THE APPROPRIATE RULE
PROVISION(S) RELIED UPON TO TERMINATE OR SUSPEND THE DUTY TO FILE REPORTS:

RULE 12G-4(A)(1)(I)	<input checked="" type="checkbox"/>	RULE 12H-3(B)(1)(II)	<input type="checkbox"/>
RULE 12G-4(A)(1)(II)	<input type="checkbox"/>	RULE 12H-3(B)(2)(I)	<input type="checkbox"/>
RULE 12G-4(A)(2)(I)	<input type="checkbox"/>	RULE 12H-3(B)(2)(II)	<input type="checkbox"/>
RULE 12G-4(A)(2)(II)	<input type="checkbox"/>	RULE 15D-6	<input type="checkbox"/>
RULE 12H-3(B)(1)(I)	<input checked="" type="checkbox"/>		

APPROXIMATE NUMBER OF HOLDERS OF RECORD AS OF THE CERTIFICATION OR NOTICE
DATE: FIVE

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES EXCHANGE ACT OF 1934 ROTECH
MEDICAL CORPORATION HAS CAUSED THIS CERTIFICATION/NOTICE TO BE SIGNED ON ITS
BEHALF BY THE UNDERSIGNED DULY AUTHORIZED PERSON.

DATE: DECEMBER 18, 1997

BY: /s/ W. Bradley Bennett

W. Bradley Bennett

Executive Vice President - Chief
Accounting Officer