

Via Facsimile and U.S. Mail
Mail Stop 6010

March 12, 2007

Philip L. Carter
President and Chief Executive Officer
Rotech Healthcare, Inc.
2600 Technology Drive
Suite 300
Orlando, FL 32804

**Re: Rotech Healthcare, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Form 10-Q for Fiscal Quarter Ended March 31, 2006
File No. 000-50940**

Dear Mr. Carter:

We have completed our review of your Form 10-K and 10-Q and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant