

APRIA HEALTHCARE GROUP INC
Form NT 10-Q
August 12, 2008

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING**

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR
Form N-CSR

For Period Ended: June 30, 2008

Transition Report on
Form 10-K

Transition Report on
Form 20-F

Transition Report on
Form 11-K

Transition Report on
Form 10-Q

Transition Report on
Form N-SAR

For the Transition Period
Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

N/A

PART I REGISTRANT INFORMATION

Apria Healthcare Group Inc.

Full Name of Registrant

N/A

Former Name if Applicable

26220 Enterprise Court

Address of Principal Executive Office (*Street and Number*)

Lake Forest, California 92630

City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Apria Healthcare Group Inc. (Apria) is in the process of obtaining additional information necessary for completion of the report and was therefore unable to complete the report by the filing deadline without unreasonable effort or expense. Apria is re-evaluating its accounts receivable reserves and requires additional time in order to analyze how any potential correction should be treated and how the current and prior periods would be impacted as previously disclosed on Form 8-K, filed with the Securities and Exchange Commission on July 30, 2008. Apria currently anticipates that the report will be filed on or before the extended deadline of August 18, 2008.

SEC 1344 (05-06) **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
control
number.**

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Peter A. Reynolds
(Name)

(949)
(Area Code)

639-2000
(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Apria is re-evaluating its accounts receivable reserves and requires additional time in order to analyze how any potential correction should be treated and how the current and prior periods would be impacted as previously disclosed on Form 8-K, filed with the Securities and Exchange Commission on July 30, 2008. Apria is currently unable to provide a reasonable estimate of the impact of any such modification on Apria's results of operations.

Apria Healthcare Group Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date August 12, 2008

By /s/ Peter A. Reynolds

Peter A. Reynolds
Chief Accounting Officer and Controller