

AIR PRODUCTS & CHEMICALS INC /DE/

Form 8-K

October 10, 2008

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM 8-K
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) October 10, 2008

Air Products and Chemicals, Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware

1-4534

23-1274455

(State or Other Jurisdiction of
Incorporation)

(Commission File Number)

(IRS Employer Identification No.)

7201 Hamilton Boulevard, Allentown, Pennsylvania

18195-1501

(Address of Principal Executive Offices)

(Zip Code)

(610) 481-4911

Registrant's telephone number, including area code
not applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (See General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events.

Air Products and Chemicals, Inc. (the Company) is reporting its U.S. healthcare business as discontinued operations beginning in the fourth quarter of fiscal 2008. On October 10, 2008, the unaudited restated historical financial information was posted to the Company's website at <http://www.airproducts.com/Invest/financialnews/segment.htm>. A copy is attached as Exhibit 99.1 to this Form 8-K. The exhibit contains a presentation of certain unaudited financial information excluding discontinued operations which is being furnished in accordance with Rule 101(e)(1) under Regulation FD and shall not be deemed to be filed for purposes of Section 18 of the Securities Act of 1934, as amended, and will not be incorporated by reference into any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 Unaudited Historical Financial Information Continuing Operations.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Air Products and Chemicals, Inc.
(Registrant)

Dated: October 10, 2008

By: /s/ Paul E. Huck
Paul E. Huck
Senior Vice President and Chief Financial
Officer

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