

CORAM HEALTHCARE CORP

Form 15-12B

December 23, 2004

UNITED STATES  
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

1-11343

**CORAM HEALTHCARE CORPORATION**

(Exact name of registrant as specified in its charter)

1675 Broadway, Suite 900, Denver, Colorado 80202

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock, \$0.001 par value

(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)(i)  | <input checked="" type="checkbox"/> |
| Rule 12g-4(a)(1)(ii) | <input type="checkbox"/>            | Rule 12h-3(b)(1)(ii) | <input type="checkbox"/>            |
| Rule 12g-4(a)(2)(i)  | <input type="checkbox"/>            | Rule 12h-3(b)(2)(i)  | <input type="checkbox"/>            |
| Rule 12g-4(a)(2)(ii) | <input type="checkbox"/>            | Rule 12h-3(b)(2)(ii) | <input type="checkbox"/>            |
|                      |                                     | Rule 15d-6           | <input type="checkbox"/>            |

Approximate number of holders of record as of the certification or notice date: 0

Pursuant to the requirements of the Securities Exchange Act of 1934, Coram Healthcare Corporation has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: December 23, 2004

By: /s/ SCOTT R. DANITZ  
Scott R. Danitz  
Senior Vice President, Chief Financial  
Officer, Treasurer & Principal  
Accounting Officer