

AIR PRODUCTS & CHEMICALS INC /DE/  
Form 8-K  
July 23, 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):

July 22, 2008

**Air Products and Chemicals, Inc.**

(Exact name of registrant as specified in its charter)

Delaware

1-4534

23-1274455

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

7201 Hamilton Boulevard, Allentown,  
Pennsylvania

18195-1501

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

610 481-4911

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:

- 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.**

On July 22, 2008, the Company announced plans to sell its U.S. Healthcare business and to record an impairment charge for the fiscal third quarter. A copy of the press release is attached as Exhibit 99.1. The press release is being furnished; it is not deemed to be filed.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits

99.1 Press Release dated July 22, 2008. Air Products Announces Plans to Sell its U.S. Healthcare Business; Will Record Impairment Charge for Fiscal Third Quarter.

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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.

*July 23, 2007*

*By: Paul E. Huck*

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*Name: Paul E. Huck*

*Title: Senior Vice President and Chief Financial Officer*

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Exhibit Index

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated July 22, 2008. Air Products Announces Plans to Sell its U.S. Healthcare Business; Will Record Impairment Charge for Fiscal Third Quarter.