



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2011

Mr. Kevin J. McNamara  
Chief Executive Officer  
Chemed Corporation  
2600 Chemed Center  
255 East Fifth Street  
Cincinnati, OH 45202

**Re: Chemed Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 001-08351**

Dear Mr. McNamara:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director