



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 21, 2015

Via E-mail

David P. Williams  
Chief Financial Officer  
Chemed Corporation  
Suite 2600, 255 East Fifth Street  
Cincinnati, OH 45202

**Re: Chemed Corporation  
Form 10-K for the Year Ended December 31, 2014  
Filed February 27, 2015  
File No. 001-08351**

Dear Mr. Williams:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2014

Notes to Consolidated Financial Statements

1. Summary of Significant Accounting Policies, page 49  
Goodwill and Intangible Assets, page 50

1. Please expand your disclosure in future filings to include a rollforward of goodwill for each of your segments, and in total, as required by FASB ASC 350-20-50-1.

4. Stock-Based Compensation Plans, page 55

2. Please reconcile the total compensation cost of stock-based compensation plans disclosed in note 4 to the related amounts included in your consolidated statement of cash flows for the years ended December 31, 2014, 2013 and 2012.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Suying Li at (202) 551-3335 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. .

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining