



DIVISION OF
CORPORATION FINANCE

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

December 11, 2018

David Williams
Executive Vice President and Chief Financial Officer
Chemed Corporation
255 East Fifth Street
Suite 2600
Cincinnati, OH 45202

Re: Chemed Corporation
Form 10-K for the Year Ended December 31, 2017
Filed February 26, 2018
File No. 001-08351

Dear Mr. Williams:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Beverages, Apparel and
Mining