



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