Mail Stop 6010 Via Facsimile and U.S. Mail

July 24, 2007

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

## Re: Chemed Corporation Form 10-K for Fiscal Year Ended December 31, 2006 File No. 001-08351

Dear Mr. McNamara:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant