

December 4, 2020

Brian Judkins, Esq.
Vice President, Legal
Chemed Corporation
255 E. Fifth Street, Suite 2600
Cincinnati, Ohio 45202

year ended December 31, 2019
2020

Re: Chemed Corporation
Form 10-K for the
Filed February 26,
File No. 001-08351

Dear Mr. Judkins:

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 Life Sciences