

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A
(AMENDMENT NO. 1)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2004

or

Transition Report Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

For the Transition period from _____ to _____

Commission File Number: 1-8351

CHEMED CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE

31-0791746

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer
Identification Number)

2600 Chemed Center, 255 East Fifth Street,
Cincinnati, Ohio
(Address of principal executive offices)

45202-4726
(Zip Code)

(513) 762-6900

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class -----	Name of each exchange on which registered -----
------------------------------	---

Capital Stock - Par Value \$1 Per Share	New York Stock Exchange
---	-------------------------

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the voting stock held by non-affiliates of the registrant, based upon the average bid and asked price of said stock on the New York Stock Exchange - Composite Transaction Listing on June 30, 2004 (\$48.48 per share), was \$581,870,609.

At March 31, 2005, 12,647,493 shares of Chemed Capital Stock (par value \$1 per share) were outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

DOCUMENT -----	WHERE INCORPORATED -----
2004 Annual Report to Stockholders (specified portions) Proxy Statement for Annual Meeting to be held May 16, 2005	Parts I, II and IV Part III

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to Chemed Corporation's (the "Company") Annual Report on Form 10-K for the year ended December 31, 2004 (the "Original Filing"), which was filed with the Securities and Exchange Commission on March 28, 2005 is being filed to amend the Original Filings as follows:

- Item 9A is amended to update Management's Report on Internal Control Over Financial Reporting to include management's assessment of the effectiveness of the Company's internal control over financial reporting, and
- The related report of the independent registered public accounting firm is included.

This Amendment No. 1 is filed pursuant to Securities and Exchange Commission Release No. 34-50754 which provides up to 45 additional days beyond the due date of the Original Filing for the filing of the above.

As a result of these amendments, the certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, filed as exhibits to the Original Filing, have been re-executed and re-filed as of the date of this Form 10-K/A.

Except for the amendments described above, this Form 10-K/A does not modify or update other disclosures in, or exhibits to, the Original Filing.

ITEM 9A. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

Based on an evaluation, as of the end of the period covered by this Annual Report on Form 10-K/A, our President and Chief Executive Officer, Vice President and Chief Financial Officer and Vice President and Controller have concluded that our disclosure controls and procedures (as defined in the Exchange Act Rule 13a-15(e)) are effective to ensure that information required to be disclosed in the reports that the Company files under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms and are also effective to ensure that information required to be disclosed in the reports that the Company files or submits under the Securities Exchange Act of 1934 is accumulated and communicated to the Company's management, including its President and Chief Executive Officer, Vice President and Chief Financial Officer and Vice President and Controller, to allow timely decisions regarding required disclosure.

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

The management of Chemed Corporation is responsible for establishing and maintaining adequate internal control over financial reporting. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Internal control over financial reporting of the Company includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting

principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

The Company's management, under the supervision of and with the participation of the Company's President and Chief Executive Officer, Vice President and Chief Financial Officer, and Vice President and Controller, assessed the effectiveness of the Company's internal control over financial reporting as of December 31, 2004. Management's assessment is based on the criteria established in the Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission. Based on this assessment, management has concluded that the Company maintained effective internal control over financial reporting as of December 31, 2004.

The Company's independent registered public accounting firm, PricewaterhouseCoopers LLP, has audited our assessment of the effectiveness of the Company's internal control over financial reporting as of December 31, 2004, as stated in their report which appears herein.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders and Board of Directors of Chemed Corporation:

In our opinion, management's assessment, included in the accompanying Management's Report on Internal Control Over Financial Reporting, that the Chemed Corporation maintained effective internal control over financial reporting as of December 31, 2004 based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2004, based on criteria established in Internal Control - Integrated Framework issued by COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over

financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated financial statements of Chemed Corporation at December 31, 2004 and 2003 and for each of the three years in the period ended December 31, 2004 and in our report dated March 22, 2005 we expressed an unqualified opinion thereon.

/s/ PricewaterhouseCoopers LLP

Cincinnati, Ohio
April 27, 2005

PART IV

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

EXHIBITS

- - - - -

- 3.1 Certificate of Incorporation of Chemed Corporation.*
- 3.2 Certificate of Amendment to Certificate of Incorporation.*
- 3.3 By-Laws of Chemed Corporation.*
- 4.1 Offer to Exchange Chemed Capital Trust Convertible Preferred Securities for Shares of Capital Stock, dated as of December 23, 1999.*
- 4.2 Chemed Capital Trust, dated as of December 23, 1999.*
- 4.3 Amended and Restated Declaration of Trust of Chemed Capital Trust, dated February 7, 2000.*
- 4.4 Indenture, dated as of February 24, 2004, between Roto-Rooter, Inc. and LaSalle Bank National Association.*
- 4.5 Indenture, dated as of February 24, 2004, among Roto-Rooter, Inc., the subsidiary guarantors listed on Schedule I thereto and Wells Fargo Bank, N.A.*
- 10.1 Agreement and Plan of Merger among Diversey U.S. Holdings, Inc., D. C. Acquisition Inc., Chemed Corporation and DuBois Chemicals, Inc., dated as of February 25, 1991.*
- 10.2 Stock Purchase Agreement between Omnicare, Inc. and Chemed Corporation, dated as of August 5, 1992.*
- 10.3 Agreement and Plan of Merger among National Sanitary Supply Company, Unisource Worldwide, Inc. and TFBF, Inc. dated as of August 11, 1997.*
- 10.4 Stock Purchase Agreement dated as of May 8, 2002 by and between PCI Holding Corp. and Chemed Corporation. *
- 10.5 Amendment No. 1 to Stock Purchase Agreement dated as of October 11, 2002 by and among PCI Holding Corp., PCI-A Holding Corp. and Chemed Corporation. *
- 10.6 Senior Subordinated Promissory Note dated as of October 11, 2002 by and among PCI Holding Corp. and Chemed Corporation. *
- 10.7 Common Stock Purchase Warrant dated as of October 11, 2002 by and between PCI Holding Corp. and Chemed Corporation. *
- 10.8 1986 Stock Incentive Plan, as amended through May 20, 1991.*,**
- 10.9 1988 Stock Incentive Plan, as amended through May 20, 1991.*,**
- 10.10 1993 Stock Incentive Plan.*,**

- 10.11 1995 Stock Incentive Plan.*,**
- 10.12 1997 Stock Incentive Plan.*,**
- 10.13 1999 Stock Incentive Plan.*,**
- 10.14 1999 Long-Term Employee Incentive Plan as amended through May 20,
2002.*,**
- 10.15 2002 Stock Incentive Plan.*,**
- 10.16 2002 Executive Long-Term Incentive Plan, as amended May 18,
2004.*,**
- 10.17 2004 Stock Incentive Plan.*,**
- 10.18 Employment Contracts with Executives.*,**
- 10.19 Amendment to Employment Agreements with Kevin J. McNamara, Thomas C.
Hutton and Sandra E. Laney dated August 7, 2002.*,**
- 10.20 Amendment to Employment Agreements with Timothy S. O'Toole and
Arthur V. Tucker dated August 7, 2002.*,**
- 10.21 Amendment to Employment Agreement with Spencer S. Lee dated May 19,
2003.*,**
- 10.22 Amendment to Employment Agreements with Executives dated January 1,
2002.*,**
- 10.23 Consulting Agreement between Timothy S. O'Toole and PCI Holding
Corp. effective October 11, 2002.*,**
- 10.24 Amendment No. 16 to Employment Agreement with Sandra E. Laney dated
March 1, 2003.*,**
- 10.25 Amendment No. 16 to Employment Agreement with Kevin J. McNamara
dated May 18, 2004. *,**
- 10.26 Employment Agreement with David P. Williams dated May 16, 1994;
Amendment dated May 21, 2001, and Amendment dated May 19, 2003. *,**
- 10.27 Excess Benefits Plan, as restated and amended, effective June 1,
2001.*,**
- 10.28 Amendment No. 1 to Excess Benefits Plan, effective July 1, 2002.*,**
- 10.29 Amendment No. 2 to Excess Benefits Plan, effective November 7,
2003.*,**
- 10.30 Non-Employee Directors' Deferred Compensation Plan.*,**
- 10.31 Chemed/Roto-Rooter Savings & Retirement Plan, effective January 1,
1999.*,**
- 10.32 First Amendment to Chemed/Roto-Rooter Savings & Retirement Plan,
effective September 6, 2000.*,**
- 10.33 Second Amendment to Chemed/Roto-Rooter Savings & Retirement Plan,
effective January 1, 2001.*,**

- 10.34 Third Amendment to Chemed/Roto-Rooter Savings & Retirement Plan, effective December 12, 2001.*,**
- 10.35 Stock Purchase Agreement by and Among Banta Corporation, Chemed Corporation and OCR Holding Company as of September 24, 1997.*
- 10.36 Directors Emeriti Plan.*,**
- 10.37 Second Amendment to Split Dollar Agreement with Executives.*,**
- 10.38 Split Dollar Agreement with Executives.*,**
- 10.39 Split Dollar Agreement with Edward L. Hutton.*,**
- 10.40 Promissory Note under the Executive Stock Purchase Plan with Kevin J. McNamara.*,**
- 10.41 Schedule to Promissory Note under the Executive Stock Purchase Plan with Kevin J. McNamara. *,**
- 10.42 Roto-Rooter Deferred Compensation Plan No. 1, as amended January 1,1998.*,**
- 10.43 Roto-Rooter Deferred Compensation Plan No. 2.*,**
- 10.44 Agreement and Plan of Merger, dated as of December 18, 2003, Among Roto-Rooter, Inc., Marlin Merger Corp. and Vitas Healthcare Corporation.*
- 10.45 Credit Agreement, dated as of February 24, 2004, among Roto-Rooter, Inc., the lenders from time to time parties thereto and Bank One, NA, as Administrative Agent.*
- 10.46 Amended and Restated Credit Agreement, dated as of February 24, 2005, among Chemed Corporation, the lenders from time to time parties thereto and JP Morgan Chase Bank, NA, as Administrative Agent,*
- 10.47 Pledge and Security Agreement, dated as of February 24, 2004, among Roto-Rooter, Inc., the subsidiaries of Roto-Rooter, Inc. listed on the signature pages thereto and Bank One, NA, as Collateral Agent.*
- 10.48 Guaranty Agreement, dated as of February 24, 2004, among the subsidiaries of Roto-Rooter, Inc. listed on the signature pages thereto and Bank One, NA, as Administrative Agent.*
- 10.49 Collateral Sharing Agreement, dated as of February 24, 2004, among Bank One, NA, as Collateral Agent and Administrative Agent, Wells Fargo Bank, NA, as Trustee, and Roto-Rooter, Inc.*
- 10.50 Form of Restricted Stock Award*,**
- 10.51 Form of Stock Option Grant*,**
- 23 Consent of Independent Registered Public Accounting Firm.
- 24 Powers of Attorney.
- 31.1 Certification by Kevin J. McNamara pursuant to Rule 13a-14(a)/15d-14(a) of

the Exchange Act of 1934.

31.2 Certification by David P. Williams pursuant to Rule 13a-14(a)/15d-14(a) of the Exchange Act of 1934.

31.3 Certification by Arthur V. Tucker, Jr. pursuant to Rule 13a-14(a)/15d-14(a) of the Exchange Act of 1934.

* This exhibit is being filed by means of incorporation by reference (see Index to Exhibits on page E-1). Each other exhibit is being filed with this Annual Report on Form 10-K.

** Management contract or compensatory plan or arrangement.

INDEX TO EXHIBITS

Exhibit Number -----		Page Number or Incorporation by Reference -----	Previous Exhibit No. -----
3.1	Certificate of Incorporation of Chemed Corporation	Form S-3 Reg. No. 33-44177 11/26/91	4.1
3.2	Certificate of Amendment to Certificate of Incorporation	Form S-4 Reg. No. 333-115668 5/20/04	3.3
3.3	By-Laws of Chemed Corporation as amended November 5, 2004	Form 8-K 11/5/04	1
4.1	Offer to Exchange Chemed Capital Trust Convertible Trust Preferred Securities for Shares of Capital Stock, dated as of 12/23/99	Form T-3 12/23/99	T3E.1
4.2	Chemed Capital Trust, dated as of 12/23/99	Schedule 13E-4 12/23/99	(b)(1)
4.3	Amended and Restated Declaration of Trust of Chemed Capital Trust, dated February 7, 2000	Schedule 13E-4A 2/7/00, Amendment No. 2	(b)(2)
4.4	Indenture, dated as of February 24, 2004 between Roto-Rooter, Inc. and LaSalle Bank National Association	Form 10-K 3/12/04	4.4
4.5	Indenture, dated as of February 24, 2004 among Roto-Rooter, Inc., the subsidiary guarantors listed on Schedule I thereto and Wells Fargo Bank, N.A.	Form 10-K 3/12/04	4.5
10.1	Agreement and Plan of Merger among Diversey U.S. Holdings, Inc., D.C. Acquisition Inc., Chemed Corporation and DuBois Chemicals, Inc., dated as of February 25, 1991	Form 8-K 3/11/91	1

Exhibit Number -----		Page Number or Incorporation by Reference	
		File No. and Filing Date -----	Previous Exhibit No. -----
10.2	Stock Purchase Agreement between Omnicare, Inc. and Chemed Corporation dated as of August 5, 1992	Form 10-K 3/25/93	5
10.3	Agreement and Plan of Merger among National Sanitary Supply Company, Unisource Worldwide, Inc. and TFBD, Inc.	Form 8-K 10/13/97	1
10.4	Stock Purchase Agreement dated as of May 8, 2002 by and between PCI Holding Corp. and Chemed Corporation	Form 8-K 10/11/02	2.1
10.5	Amendment No. 1 to Stock Purchase Agreement dated as of October 11, 2002 by and among PCI Holding Corp., PCI-A Holding Corp. and Chemed Corporation	Form 8-K 10/11/02	2.2
10.6	Senior Subordinated Promissory Note dated as of October 11, 2002 by and among PCI Holding Corp. and Chemed Corporation	Form 8-K 10/11/02	2.3
10.7	Common Stock Purchase Warrant dated as of October 11, 2002 by and between PCI Holding Corp. and Chemed Corporation	Form 8-K 10/11/02	2.4
10.8	1986 Stock Incentive Plan, as amended through May 20, 1991	Form 10- K 3/27/92, **	9
10.9	1988 Stock Incentive Plan, as amended through May 20, 1991	Form 10-K 3/27/92, **	10
10.10	1993 Stock Incentive Plan	Form 10-K 3/29/94, **	10.8
10.11	1995 Stock Incentive Plan	Form 10-K 3/28/96, **	10.14
10.12	1997 Stock Incentive Plan	Form 10-K 3/27/98, **	10.10

Exhibit Number -----		Page Number or Incorporation by Reference	
		File No. and Filing Date -----	Previous Exhibit No. -----
10.13	1999 Stock Incentive Plan	Form 10-K 3/29/00, **	10.11
10.14	1999 Long Term Employee Incentive Plan as amended through May 20, 2002	Form 10-K 3/28/03, **	10.16
10.15	2002 Stock Incentive Plan	Form 10-K 3/28/03, **	10.17
10.16	2002 Executive Long-Term Incentive Plan, as amended May 18, 2004	Form 10-Q 8/19/04, **	10.16
10.17	2004 Stock Incentive Plan	Proxy Statement 3/25/04	A
10.18	Employment Contracts with Executives	Form 10-K 3/28/89, **	10.12
10.19	Amendment to Employment Agreements with Kevin J. McNamara, Thomas C. Hutton and Sandra E. Laney dated August 7, 2002	Form 10-K 3/28/03, **	10.20
10.20	Amendment to Employment Agreements with Timothy S. O'Toole and Arthur V. Tucker dated August 7, 2002	Form 10-K 3/28/03, **	10.21
10.21	Amendment to Employment Agreement with Spencer S. Lee dated May 19, 2003	Form 10-K 3/12/04, **	10.20
10.22	Amendment to Employment Agreement with Executives dated January 1, 2002	Form 10-K 3/28/02, **	10.16
10.23	Consulting Agreement between Timothy S. O'Toole and PCI Holding Corp effective October 11, 2002.	Form 10-K 3/28/03, **	10.26

Page Number
or
Incorporation by Reference

Exhibit Number -----		File No. and Filing Date -----	Previous Exhibit No. -----
10.24	Amendment No. 16 to Employment Agreement with Sandra E. Laney dated March 1, 2003	Form 10-K 3/28/03, **	10.27
10.25	Amendment No. 16 to Employment Agreement with Kevin J. McNamara dated May 18, 2004.	Form 10-K 3/28/05, **	10.25
10.26	Employment Agreement with David P. Williams dated May 16, 1994; Amendment dated May 21, 2001, and Amendment dated May 19, 2003.	Form 10-K 3/28/05, **	10.26
10.27	Excess Benefits Plan, as restated and amended, effective June 1, 2001	Form 10-K 3/12/04, **	10.24
10.28	Amendment No. 1 to Excess Benefits Plan, effective July 1, 2002	Form 10-K 3/12/04, **	10.25
10.29	Amendment No. 2 to Excess Benefits Plan, effective November 7, 2003	Form 10-K 3/12/04, **	10.26
10.30	Non-Employee Directors' Deferred Compensation Plan	Form 10-K 3/24/88, **	10.10
10.31	Chemed/Roto-Rooter Savings & Retirement Plan, effective January 1, 1999	Form 10-K 3/25/99, **	10.25
10.32	First Amendment to Chemed/Roto-Rooter Savings & Retirement Plan effective September 6, 2000	Form 10-K 3/28/02, **	10.22
10.33	Second Amendment to Chemed/Roto-Rooter Savings & Retirement Plan effective January 1, 2001	Form 10-K 3/28/02, **	10.23
10.34	Third Amendment to Chemed/Roto-Rooter Savings & Retirement Plan effective December 12, 2001	Form 10-K 3/28/02, **	10.24

Page Number
or
Incorporation by Reference

Exhibit Number -----		File No. and Filing Date -----	Previous Exhibit No. -----
10.35	Stock Purchase Agreement by and among Banta Corporation, Chemed Corporation and OCR Holding Company	Form 8-K 10/13/97	10.21
10.36	Directors Emeriti Plan	Form 10-Q 5/12/88, **	10.11
10.37	Second Amendment to Split Dollar Agreement with Executives	Form 10-K 3/29/00, **	10.26
10.38	Split Dollar Agreements with Executives	Form 10-K 3/28/96, **	10.15
10.39	Split Dollar Agreement with Edward L. Hutton	Form 10-K 3/28/96, **	10.16
10.40	Promissory Note under the Executive Stock Purchase Plan with Kevin J. McNamara	Form 10-K 3/28/01, **	10.41
10.41	Schedule to Promissory Note under the Executive Stock Purchase Plan with Kevin J. McNamara	Form 10-K 3/28/05, **	10.41
10.42	Roto-Rooter Deferred Compensation Plan No. 1, as amended January 1, 1998	Form 10-K 3/28/01, **	10.37
10.43	Roto-Rooter Deferred Compensation Plan No. 2	Form 10-K 3/28/01, **	10.38
10.44	Agreement and Plan of Merger, dated as of December 18, 2003, among Roto-Rooter, Inc., Marlin Merger Corp. and Vitas Healthcare Corporation	Form 8-K 12/19/03	99.2

Page Number
or
Incorporation by Reference

Exhibit Number -----		File No. and Filing Date -----	Previous Exhibit No. -----
10.45	Credit Agreement, dated as of February 24, 2004, among Roto-Rooter, Inc., the lenders from time to time parties thereto and Bank One, NA, as Administrative Agent.	Form 10-K 3/12/04	10.46
10.46	Amended and Restated Credit Agreement dated as of February 24, 2005 among Chemed Corporation, the lenders from time to time, parties thereto and JP Morgan Chase Bank NA, as Administrative Agent.	Form 10-K 3/28/05	10.46
10.47	Pledge and Security Agreement, dated as of February 24, 2004, among Roto-Rooter, Inc., the subsidiaries of Roto-Rooter, Inc. listed on the signature pages thereto and Bank One, NA, as Collateral Agent.	Form 10-K 3/12/04	10.47
10.48	Guaranty Agreement, dated as of February 24, 2004, among the subsidiaries of Roto-Rooter, Inc. listed on the signature pages thereto and Bank One, NA, as Administrative Agent.	Form 10-K 3/12/04	10.48
10.49	Collateral Sharing Agreement, dated as of February 24, 2004 among Bank One, NA, as Collateral Agent and Administrative Agent, Wells Fargo Bank, NA as Trustee, and Roto-Rooter, Inc.	Form S-2 Reg. No. 333-115668 5/20/04	10.49
10.50	Form of Restricted Stock Award	Form 10-K 3/28/05, **	10.50
10.51	Form of Stock Option Grant	Form 10-K 3/28/05, **	10.51

Exhibit Number		Page Number or Incorporation by Reference	
		File No. and Filing Date	Previous Exhibit No.
23	Consent of Independent Registered Public Accounting Firm	*	
24	Powers of Attorney	Form 10-K 3/28/05	24
31.1	Certification by Kevin J. McNamara Pursuant to Rule 13a-14(a)/15d-14(a) of the Exchange Act of 1934.	*	
31.2	Certification by David P. Williams Pursuant to Rule 13a-14(a)/15d-14(a) of the Exchange Act of 1934.	*	
31.3	Certification by Arthur V. Tucker, Jr. Pursuant to Rule 13a-14(a)/15d-14(a) of the Exchange Act of 1934.	*	

* Filed herewith.

** Management contract or compensatory plan or arrangement.

EXHIBIT 23

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-3 (No. 333-115270) and Form S-8 (Nos. 33-9549, 2-80712, 33-65244, 33-61063, 333-109104, 333-118714, 333-34525, 333-87071 and 333-97073) of Chemed Corporation of our report dated April 27, 2005 relating to management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting which appears in this Form 10-K/A.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Cincinnati, Ohio

April 27, 2005

EXHIBIT 31.1

CERTIFICATION PURSUANT TO RULES 13A-14(A)/15D-14(A) OF THE EXCHANGE ACT OF 1934

I, Kevin J. McNamara, certify that:

1. I have reviewed this annual report on Form 10-K/A (Amendment No. 1) of Chemed Corporation ("registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. [intentionally omitted];

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f) and 15d-15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls or procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth quarter in 2004 that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information;

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 28, 2005

/s/ Kevin J. McNamara

Kevin J. McNamara
(President & Chief Executive Officer)

EXHIBIT 31.2

CERTIFICATION PURSUANT TO RULES 13A-14(A)/15D-14(A) OF THE EXCHANGE ACT OF 1934

I, David P. Williams, certify that:

1. I have reviewed this annual report on Form 10-K/A (Amendment No. 1) of Chemed Corporation ("registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. [intentionally omitted];

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f) and 15d-15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls or procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth quarter in 2004 that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information;

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 28, 2005

/s/ David P. Williams

David P. Williams
(Vice President and
Chief Financial Officer)

EXHIBIT 31.3

CERTIFICATION PURSUANT TO RULES 13A-14(A)/15D-14(A) OF THE EXCHANGE ACT OF 1934

I, Arthur V. Tucker, Jr., certify that:

1. I have reviewed this annual report on Form 10-K/A (Amendment No. 1) of Chemed Corporation ("registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. [intentionally omitted];

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15 (e)) and internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f) and 15d-15(f)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls or procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth quarter in 2004 that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information;

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 28, 2005

/s/ Arthur V. Tucker, Jr.

Arthur V. Tucker, Jr.

(Vice President and Controller)