

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

CHEMED CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

31-0791746
(I.R.S. Employer
Identification Number)

2600 Chemed Center, Cincinnati, Ohio
(Address of principal executive offices)

45202
(Zip Code)

2006 STOCK INCENTIVE PLAN
(Full title of the plan)

NAOMI C. DALLOB
2600 Chemed Center, 255 East Fifth Street
Cincinnati, Ohio 45202
(Name and address of agent for service)

(513) 762-6900
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Proposed Securities	maximum	to be registered	Amount offering
2006 Stock Incentive Plan	56.39	170,000	9,400.00
Capital Stock (Par value \$13,000,000)	18.19	18,101.19	329,400.00
per share** price** fee -			

*The number of shares being registered is the number of shares covered by the 2006 Stock Incentive Plan. In addition to such shares, this Registration Statement covers an indeterminate number of shares which, by reason of certain events specified in such Plan, may become subject to issuance thereunder.
**Estimated solely for the purpose of calculating registration fee. This amount is based on the average of the high and low price of a share of capital stock reported on the New York Stock Exchange on May 8, 2006.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT Item 3. Incorporation of Documents by Reference The following documents filed by the Company with the Securities and Exchange Commission are incorporated by reference in this Registration Statement. (1) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2005; (2) All other reports filed by the Company pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 ("Exchange Act") for period since December 31, 2005; (3) The Company's Proxy Statement dated April 11, 2006; and (4) The "Description of Capital Stock" incorporated by reference in the Company's Registration Statement on Form S-3 filed on November 26, 1991, including any amendments or reports filed to update such description. All documents filed by the Company pursuant to Section 13, 14 or 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part thereof from the date any such documents are filed. Item 4. Description of Securities N/A Item 5. Interest of Named Experts and Counsel Legal matters in connection with the issuance of the Company's Capital Stock offered hereby have been passed upon by Naomi C. Dallob, 2600 Chemed Center, 255 East 5th Street, Cincinnati, Ohio 45202. Ms. Dallob is Vice President and Secretary, and a stockholder of the Company. Item 6. Indemnification of Directors and Officers The Certificate of Incorporation and By-laws of the Company, and separate Indemnity Agreements, provide for the indemnification of each director and officer of the Company in connection with any claim, action, suit or proceeding brought or threatened by reason of his position with the Company. In addition, the General Corporation Law of the II-1

State of Delaware ("Delaware Law") permits the Company to indemnify its directors, officers and others against judgments, fines, amounts paid in settlement and attorneys' fees resulting from various types of legal actions or proceedings if the actions of the party being indemnified meet the standards of conduct specified in the Delaware Law. The Company also maintains directors and officers liability insurance for the benefit of its directors and officers. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or controlling persons of the Company pursuant to the provisions referred to above or otherwise, the Company has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable.

Item 7. Exemption from Registration Claimed N/A Item 8. Exhibits. Page Number or Incorporation by Reference Number Under Item 601 File Number Exhibit Regulation and Number S-K Filing Date - -----

----- 4.1 (4) Certificate of Incorporation Form S-3 Reg. No. 33-44177 11/26/91 4.2 (4) Amendment to Certificate Form S-8 of Incorporation Reg. No. 333-109104 09/25/03 4.3 (4) Amendment to Certificate Form S-4 of Incorporation Reg. No. 333-115668 5/20/04 4.4 (4) 2006 Stock Incentive Plan 2006 Proxy Statement 4/11/06 4.5 (4) Form of Option Grant Form 10-K 03/28/05 4.6 (4) Form of Restricted Stock Award Form 10-K 03/28/05 5 (5) Opinion and Consent of Counsel E-1 23 (23) Consent of Independent E-2 Accountants 24 (24) Powers of Attorney E-3 through E-14 Item 9. Undertakings. The undersigned registrant hereby undertakes (1) to file, during any period in which it offers or sells securities, a post-effective amendment to this registration statement to include II-2

any additional or changed material information on the plan of distribution; (2) for determining liability under the Securities Act of 1933, it will treat each post-effective amendment as a new registration statement of the securities offered, and the offering of the securities at that time to be the initial bona fide offering; and (3) it will file a post-effective amendment to remove from registration any of the securities which remain unsold at the end of the offering. For purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Insofar as indemnification for liabilities arising under the Securities Act of 1933 ("Act") may be permitted to directors, officers or controlling persons of the Company pursuant to the provisions referred to above or otherwise, the Company has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person against the Company in connection with the securities being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue. II-3

SIGNATURES Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cincinnati, State of Ohio, on May 15, 2006.

CHEMED CORPORATION By: /s/ Kevin J. McNamara -----

----- Kevin J. McNamara President and Chief Executive Officer Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated. Signature Title Date -----

----- /s/ Kevin J. McNamara President and Chief Executive May 15, 2006 - ----- Officer

Kevin J. McNamara (Principal Executive Officer) /s/ David P. Williams Vice President May 15, 2006 - ----- and Chief Financial Officer

David P. Williams (Principal Financial Officer) /s/ Arthur V. Tucker Vice President and Controller May 15, 2006 - ----- (Principal

Accounting Officer) Arthur V. Tucker Edward L. Hutton* Sandra E. Laney* Donald Breen, Jr.* Timothy S. O'Toole* Charles H. Erhart, Jr.* Donald E. Saunders*

Joel F. Gemunder* George J. Walsh III* DIRECTORS Patrick P. Grace* Frank E. Wood* Thomas C. Hutton* Walter L. Krebs* /s/ Naomi C. Dallob May 15, 2006 - ---

----- Naomi C. Dallob Vice President and Secretary - -----

- *Naomi C. Dallob signing her name hereto signs this document on behalf of each of the persons indicated above pursuant to powers of attorney duly executed, filed with the Securities and Exchange Commission. /s/ Naomi C.

Dallob ----- Naomi C. Dallob, Attorney-in-Fact

INDEX TO EXHIBITS	Page Number or Incorporation by Reference	-----	-----	-----	-----	-----
		Number Under Item 601	File Number	Exhibit	Regulation and Previous Number S-K	Filing Date Exhibit
-----	4.1 (4) Certificate of Incorporation Form S-3	4.1	Reg. No. 33-44177			
11/26/91	4.2 (4) Amendment to Certificate Form S-8 4.1.1 of Incorporation Reg.					
	No.333-109104 09/25/03	4.3 (4) Amendment to Form S-4	3.3	Certificate of Reg.		
	No. 333-115668 Incorporation 5/20/04	4.4 (4) 2006 Stock Incentive Plan 2006				
	Proxy A Statement 04/11/06	4.5 (4) Form of Option Grant Form 10-K	10.51			
03/28/05	4.6 (4) Form of Restricted Form 10-K	10.50	Stock Award	03/28/05	5	5
	Opinion and Consent of E-1 Counsel	23	23	Consent of Independent	E-2	Accountants
	24	24	Powers of Attorney	E-3	through	E-14

OPINION OF NAOMI C. DALLOB, ESQ.

May 15, 2006

Chemed Corporation
255 E. Fifth Street
2600 Chemed Center
Cincinnati, OH 45202

Dear Sir or Madam:

In connection with the Registration Statement on Form S-8 to be filed by Chemed Corporation (the "Corporation") with the Securities and Exchange Commission covering 3,000,000 shares of the Corporation's capital stock, par value \$1 per share (the "Capital Stock"), to be issued pursuant to the Corporation's 2006 Stock Incentive Plan (the "Plan"), you have requested me as Vice President and Secretary to the Corporation to render my opinion with respect to the matters to which reference is made herein.

I have examined and am familiar with the Certificate of Incorporation and By-laws of the Corporation, the minutes of the meetings of its directors and stockholders, the Plan and the stock incentives to be granted pursuant thereto.

Based upon the foregoing, I am of the opinion that the shares of Capital Stock issued pursuant to the stock incentives granted pursuant to and in accordance with the terms of the Plan will, when issued in accordance with the terms of said stock incentives, be validly issued and outstanding, fully paid and non-assessable shares of Capital Stock of the Corporation.

I hereby consent to the filing of this opinion as an exhibit to said Registration Statement.

Sincerely,

/s/ Naomi C. Dallob

Naomi C. Dallob
Vice President and Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 16, 2006 relating to the financial statements, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting, which appears in the 2005 Annual Report to Shareholders of Chemed Corporation, which is incorporated by reference in Chemed Corporation's Annual Report on Form 10-K for the year ended December 31, 2005. We also consent to the incorporation by reference of our report dated March 16, 2006 relating to the financial statement schedules, which appears in such Annual Report on Form-10-K.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Cincinnati, OH
May 15, 2006

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 4th day of May, 2006.

/s/ Edward L. Hutton

Edward L. Hutton

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Donald Breen, Jr.

Donald Breen, Jr.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Charles H. Erhart

Charles H. Erhart

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Joel F. Gemunder

Joel F. Gemunder

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 4th day of May, 2006.

/s/ Patrick P. Grace

Patrick P. Grace

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Thomas C. Hutton

Thomas C. Hutton

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Walter L. Krebs

Walter L. Krebs

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set her hand and seal this 5th day of May, 2006.

/s/ Sandra E. Laney

Sandra E. Laney

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Timothy S. O'Toole

Timothy S. O'Toole

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Donald E. Saunders

Donald E. Saunders

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 4th day of May, 2006.

/s/ George J. Walsh III

George J. Walsh III

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the undersigned, a Director of Chemed Corporation, hereby constitutes and appoints Kevin J. McNamara, David P. Williams, Arthur V. Tucker and Naomi C. Dallob the true and lawful attorneys-in-fact of the undersigned, with full power in each to act without the others, for and in the name of the undersigned as such Director to sign any and all Registration Statements and amendments thereto, including Post-Effective Amendments, filed with the Securities and Exchange Commission relating to registration under the Securities Act of 1933 of interests in or Capital Stock of Chemed Corporation to be offered and sold pursuant to its 2006 Stock Incentive Plan.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 3rd day of May, 2006.

/s/ Frank E. Wood

Frank E. Wood