

CHEMED CORP  
Form RW  
August 17, 2007

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**VIA EDGAR TRANSMISSION**

Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Suzanne Hayes

Re: Chemed Corporation  
Revised Request to Withdraw Registration Statement on Form S-3  
(File No. 333-145483)

Ladies and Gentlemen:

Pursuant to Rule 477 of Regulation C of the Securities Act of 1933, as amended (the "Act"), Chemed Corporation. (the "Company") hereby respectfully applies to the Securities and Exchange Commission (the "Commission") the withdrawal of the Company's Registration Statement (File No. 333-145483) on Form S-3 filed with the Commission on August 15, 2007 (the "Registration Statement"), together with all exhibits thereto, with such application to be approved effective as of the date hereof or at the earliest practical date thereafter.

The Registration Statement was filed in connection with the sale of the Company's 1.875% Convertible Senior Notes due 2014 (the "Notes") and the underlying capital stock by persons listed under "Selling Securityholders" in the Registration Statement. The Company intends to refile the Registration Statement with an indication on the cover of the Registration Statement that the filing is being made pursuant to Rule 462(e) under the Securities Act.

Since the Registration Statement was not declared effective by the Commission, offers or sales of the Company's Notes or the underlying capital stock were not made pursuant to the Registration Statement. The Company requests in accordance with Rule 457(p) of the Act that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

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If you have any questions regarding the foregoing application for withdrawal, please do not hesitate to contact myself or Andrew J. Pitts of Cravath, Swaine & Moore LLP at (212) 474-1000.

Sincerely,

CHEMED  
CORPORATION

By: /s/ Arthur V.  
Tucker, Jr.  
Name: Arthur V.  
Title: Tucker, Jr.  
Vice President  
and Controller

ct and Ethics (Code of Conduct). We require all directors, officers and other employees

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to adhere to the Code of Conduct in addressing the legal and ethical issues encountered in conducting their work. The Code of Conduct requires that our employees avoid conflicts of interest, comply with all laws and other legal requirements, conduct business in an honest and ethical manner and otherwise act with integrity and in the Company's best interest. The Financial Code of Ethics and the Code of Conduct are available on our website, [www.CFBankonline.com](http://www.CFBankonline.com) under the caption "CF News and Links" Investor Relations Corporate Governance.

**Item 10 Executive Compensation**

Information required by Item 402 of Regulation S-B is incorporated by reference to our definitive Proxy Statement for the 2006 Annual Meeting of Stockholders filed with the Commission on March 30, 2006, under the caption

EXECUTIVE COMPENSATION.

**Item 11 Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters**

*Security Ownership of Certain Beneficial Owners and Management.* Information required by Item 403 of Regulation S-B is incorporated by reference to our definitive Proxy Statement for the 2006 Annual Meeting of Stockholders filed with the Commission on March 30, 2006, under the caption "STOCK OWNERSHIP."

*Related Stockholder Matters - Equity Compensation Plan Information.* The following table sets forth information about Company common stock that may be issued upon exercise of options, warrants and rights under all of the Company's equity compensation plans as of December 31, 2005.

Plan Category	Number of Securities to be Issued Upon Exercise of Outstanding Options, Warrants and Rights	Weighted-Average Exercise Price of Outstanding Options, Warrants and Rights	Number of Securities Remaining Available for Future Issuance under Equity Compensation Plans
Equity compensation plans approved by shareholders	290,872	\$ 11.32	22,126
Equity compensation plans not approved by shareholders			
Total	290,872	\$ 11.32	22,126

See Part II, Item 7, Financial Statements, Notes 1 and 17, for a description of the principal provisions of our equity compensation plans. The information required by Item 7 is incorporated by reference to our 2005 Annual Report to shareholders distributed to shareholders and furnished to the Commission under Rules 14a-3(b) and (c) of the Exchange Act; the financial statements appear under the caption "Financial Statements" at page 19 therein.

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**Item 12 Certain Relationships and Related Transactions**

Information required by Item 404 of Regulation S-B is incorporated by reference to our definitive Proxy Statement for our 2006 Annual Meeting of Stockholders filed with the Commission on March 30, 2006, under the caption

ADDITIONAL INFORMATION ABOUT DIRECTORS AND OFFICERS Certain Relationships and Related Transactions.

**Item 13 Exhibits**

See Exhibit Index at page 38 of this report on Form 10-KSB.

**Item 14 Principal Accountant Fees and Services**

Information required by Item 9(e) of Schedule 14A pursuant to this Item 14 is incorporated by reference to our definitive Proxy Statement for our 2006 Annual Meeting of Stockholders filed with the Commission on March 30, 2006, under the caption PROPOSAL 2: RATIFICATION OF APPOINTMENT OF INDEPENDENT AUDITORS.

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**SIGNATURES**

In accordance with Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**CENTRAL FEDERAL CORPORATION**

/s/ Mark S. Allio

Mark S. Allio  
Chairman, President and Chief Executive Officer

Date: March 30, 2006

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Name	Title	Date
/s/ Mark S. Allio Mark S. Allio (principal executive officer)	Chairman of the Board, President and Chief Executive Officer	March 30, 2006
/s/ Therese Ann Liutkus Therese Ann Liutkus, CPA (principal accounting and financial officer)	Treasurer and Chief Financial Officer	March 30, 2006
/s/ David C. Vernon David C. Vernon	Vice-Chairman of the Board	March 30, 2006
/s/ Jeffrey W. Aldrich Jeffrey W. Aldrich	Director	March 30, 2006
/s/ Thomas P. Ash Thomas P. Ash	Director	March 30, 2006
/s/ William R. Downing William R. Downing	Director	March 30, 2006
/s/ Gerry W. Grace Gerry W. Grace	Director	March 30, 2006

/s/ Jerry F. Whitmer

Director

March 30,  
2006

Jerry F. Whitmer

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EXHIBIT INDEX

Exhibit No.	Description of Exhibit
3.1	Certificate of Incorporation of the registrant (incorporated by reference to Exhibit 3.1 to the registrant's Registration Statement on Form SB-2 No. 333-64089 filed with the Commission on September 23, 1998)
3.2	Amendment to Certificate of Incorporation of the registrant (incorporated by reference to Exhibit 3.2 to the registrant's Registration Statement on Form S-2 No. 333-129315 filed with the Commission on October 28, 2005)
3.3	Amended and Restated Bylaws of the registrant (incorporated by reference to Exhibit 3.3 to the registrant's Registration Statement on Form S-2 No. 333-129315 filed with the Commission on October 28, 2005)
4.1	Form of Stock Certificate of Central Federal Corporation (incorporated by reference to Exhibit 4.0 to the registrant's Registration Statement on Form SB-2 No. 333-64089 filed with the Commission on September 23, 1998)
10.1*	Salary Continuation Agreement between CFBank and David C. Vernon (incorporated by reference to Exhibit 10.1 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
10.2*	Employment Agreement between CFBank and Richard J. O'Donnell (incorporated by reference to Exhibit 10.2 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
10.3*	Employment Agreement between the registrant and David C. Vernon (incorporated by reference to Exhibit 10.1 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2003, filed with the Commission on March 30, 2004)
10.4*	Amendment to Employment Agreement between the registrant and David C. Vernon (incorporated by reference to Exhibit 10.3 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
10.5*	Amendment to Employment Agreement between CFBank and David C. Vernon (incorporated by reference to Exhibit 10.4 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
10.6*	Second Amendment to Employment Agreement between the registrant and David C. Vernon (incorporated by reference to Exhibit 10.5 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
10.7*	Second Amendment to Employment Agreement between CFBank and David C. Vernon (incorporated by reference to Exhibit 10.6 to the registrant's Form 10-KSB for the fiscal year ended December 31, 2004, filed with the Commission on March 30, 2005)
11.1	Statement Re: Computation of Per Share Earnings

13.1	Annual Report to Security Holders for the Fiscal Year Ended December 31, 2005
21.1	Subsidiaries of the Registrant
23.1	Consent of Independent Registered Public Accounting Firm
31.1	Rule 13a-14(a) Certifications of the Chief Executive Officer
31.2	Rule 13a-14(a) Certifications of the Chief Financial Officer
32.1	Section 1350 Certifications of the Chief Executive Officer and Chief Financial Officer

\* Management  
contract or  
compensation plan or  
arrangement  
identified pursuant to  
Item 13 of  
Form 10-KSB