

2520052093937

2600 CHEMED CENTER
255 E 5TH ST
CINCINNATI OH 45202-4726
513/762-6907

CHEMED CORPORATION

ANTHONY C. HUTTON
VICE PRESIDENT
AND DIRECTOR
INDUSTRIAL RELATIONS

December 28, 1992

U.S. Department of Labor
PO Box 75212
Washington, DC 20013-5212

RE: DOL Top Hat Amnesty Program
Top Hat Pension Plan

Gentlemen:

Chemed Corporation hereby invokes the DOL Amnesty Program for Form 5500 Annual Reports (57 FR 14436), as modified by the DOL on July 24, 1992 (57 FR 33019), with respect to the Excess Benefit Plan maintained by the Chemed Corporation, an unfunded top hat pension plan eligible for the alternative method of compliance described in DOL 2520.104-23.

This letter contains the registration statement for top hat pension plans described in DOL Reg. 2520.204-23 which, together with the attached check made payable to the U. S. Department of Labor for \$1,000, constitutes full compliance with the DOL Amnesty Program.

REGISTRATION STATEMENT

Name & Address
of Employer and
Administrator

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

Employer I.D. No.

31-0791746

Declaration:

Chemed Corporation maintains the Chemed Corporation Excess Benefit Plan, an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Current
Employees:

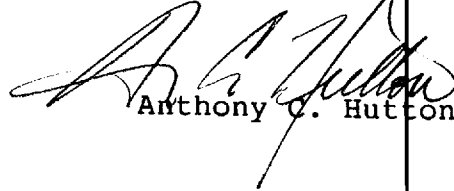
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28,856

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If you have any questions, please contact the undersigned at
(513) 762-6907.

Very truly yours,

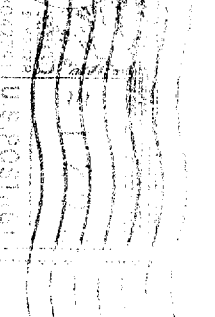
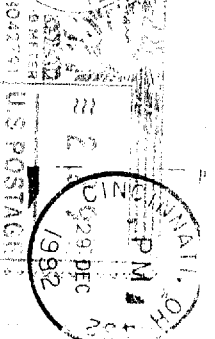


Anthony C. Hutton

ar
enc. (\$1,000 check
to DOL)

28 856

CHEMEL CORP
2000 CHEMEL CENTER
255 E. 5TH ST
CINCINNATI, OH 45202-2770



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