

DIVISION OF CORPORATION FINANCE

June 6, 2019

Steven Nicola Chief Financial Officer MATTHEWS INTERNATIONAL CORP Two Northshore Center Pittsburgh, PA. 15212

> Re: MATTHEWS INTERNATIONAL CORP Form 10-K for the year ended September 30, 2018 Filed on November 20, 2018 Form 8-K filed on May 3, 2019 File No. 000-09115

Dear Mr. Nicola:

We have completed our review of your filings. 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 Manufacturing and Construction