UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-Q

[X] Quarterly report under Section 13 or 15(d) of the Securities Exchange Act of 1934

For The Quarterly Period Ended March 31, 1999

Commission File Nos. 0-9115 and 0-24494

MATTHEWS INTERNATIONAL CORPORATION

(Exact Name of registrant as specified in its charter)

PENNSYLVANIA	25-0644320
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

TWO NORTHSHORE CENTER, PITTSBURGH, PA	15212-5851
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (412) 442-8200

NOT APPLICABLE
(Former name, former address and former fiscal year, if changed since last report)

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 [X] No [ ]

The number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

Class of Common Stock	Outstanding at April 30, 1999
Class A - $1.00 par value	13,042,512 shares
Class B - $1.00 par value	2,755,371 shares

MATTHEWS INTERNATIONAL CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET (UNAUDITED)

<TABLE>
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<S>	March 31, 1999 <C>	<C>	September 30, 1998 <C>	<C>
ASSETS				
Current assets:				
Cash and cash equivalents		$ 23,021,702		$ 25,369,834
Short-term investments		183,275		229,903
Accounts receivable		37,967,041		32,892,094
Inventories:				
Materials and finished goods	$15,591,488		$15,114,759	

Labor and overhead in process	1,150,806	1,248,815
Supplies	368,580	388,219
	----------	----------
	17,110,874	16,751,793
Other current assets	1,702,673	1,984,053
	----------	----------
Total current assets	79,985,565	77,227,677
Investments	19,659,983	24,250,799
Property, plant and equipment: Cost	86,134,529	78,876,967
Less accumulated depreciation	(37,281,099)	(34,146,591)
	----------	----------
	48,853,430	44,730,376
Deferred income taxes and other assets	14,799,526	14,005,434
Goodwill	26,948,138	26,991,478
	-----------	-----------
Total assets	$190,246,642	$187,205,764
	===========	===========
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Long-term debt, current maturities	1,217,232	800,252
Accounts payable	7,972,482	6,901,044
Accrued compensation	13,299,031	16,224,508
Accrued income taxes	2,499,597	3,942,617
Customer prepayments	6,384,164	7,441,088
Other current liabilities	7,520,283	8,597,060
	----------	----------
Total current liabilities	38,892,789	43,906,569
Long-term debt	3,645,547	1,434,679
Estimated finishing costs	4,297,950	3,831,674
Postretirement benefits	19,760,646	20,082,548
Other liabilities	13,399,656	13,639,998
Shareholders' equity:		
Common stock: Class A, par value $1.00	14,491,486	14,414,944
Class B, par value $1.00	3,675,510	3,752,052
Other shareholders' equity	92,083,058	86,143,300
	----------	----------
	110,250,054	104,310,296
	-----------	-----------
Total liabilities and shareholders' equity	$190,246,642	$187,205,764
	===========	===========

/TABLE

MATTHEWS INTERNATIONAL CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF INCOME (UNAUDITED)

<TABLE>
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	Three Months Ended March 31,		Six Months Ended March 31,	
	1999	1998	1999	1998
	----	----	----	----
<S>	<C>	<C>	<C>	<C>
Sales	$ 58,588,219	$ 51,563,344	$115,029,707	$101,003,798
Cost of sales	33,430,573	28,528,462	66,413,563	56,737,480
	----------	----------	-----------	-----------
Gross profit	25,157,646	23,034,882	48,616,144	44,266,318
Selling and administrative expenses	14,597,770	14,148,285	29,357,013	27,763,402
	----------	----------	-----------	-----------
Operating profit	10,559,876	8,886,597	19,259,131	16,502,916
Investment income	349,206	626,389	787,799	1,294,719
Interest expense	(113,312)	(91,081)	(235,882)	(177,902)

Other income (deductions), net	(22,038)	(7,657)	(54,014)	103,974
Minority interest	(179,342)	(207,303)	(223,188)	(478,675)
Income before income taxes	10,594,390	9,206,945	19,533,846	17,245,032
Income taxes	4,169,192	3,603,124	7,693,529	6,742,947
Net income	$ 6,425,198	$ 5,603,821	$ 11,840,317	$ 10,502,085
Basic earnings per share	$ .40	$ .35	$ .74	$ .64
Diluted earnings per share	$ .39	$ .33	$ .72	$ .62
Dividends per share	$ .045	$.0425	$ .09	$ .085

</TABLE>

MATTHEWS INTERNATIONAL CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

<TABLE>
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	Six Months Ended March 31,	
	1999	1998
<S>	<C>	<C>
Cash flows from operating activities:		
Net income	$11,840,317	$10,502,085
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	4,655,925	3,763,153
Deferred taxes	(360,601)	(791,263)
Net (increase) decrease in working capital items	(10,431,578)	251,409
(Increase) decrease in other noncurrent assets	(329,420)	464,358
Increase in estimated finishing costs	466,276	228,650
Increase in other liabilities	316,633	433,400
Decrease in postretirement benefits	(321,902)	(199,798)
(Gain) loss on sales of property, plant and equipment	29,314	(78,900)
Net loss on investments	67,642	25,277
Effect of exchange rate changes on operations	(74,328)	152,102
Net cash provided by operating activities	5,858,278	14,750,473
Cash flows from investing activities:		
Capital expenditures	(8,309,113)	(3,026,901)
Proceeds from sales of property, plant and equipment	132,108	331,164
Acquisitions, net of cash acquired	(730,368)	(4,300,026)
Investments	(372,347)	(893,611)
Proceeds from disposition of investments	4,218,890	6,041,275
Collections on loans to officers and employees	164,675	253,007
Net cash used in investing activities	(4,896,155)	(1,595,092)
Cash flows from financing activities:		
Proceeds from long-term debt	3,021,117	-
Payments on long-term debt	(393,268)	(800,951)
Proceeds from the sale of treasury stock	188,750	2,130,410
Purchases of treasury stock	(4,638,561)	(14,436,759)
Dividends paid	(1,432,400)	(1,465,301)
Net cash used in financing activities	(3,254,362)	(14,572,601)

Effect of exchange rate changes on cash	(55,893)	(413,201)
	----------	----------
Net decrease in cash and cash equivalents	$(2,348,132)	$(1,830,421)
	==========	==========
Supplemental Cash Flow Information:		
Cash paid during the period for:		
Interest	$ 235,882	$ 177,902
Income Taxes	9,552,939	6,677,969

</TABLE>

MATTHEWS INTERNATIONAL CORPORATION AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1999

Note 1. Nature of Operations

Matthews International Corporation, founded in 1850 and incorporated in Pennsylvania in 1902, is a designer, manufacturer and marketer principally of custom-made products which are used to identify people, places, products and events. The Company's products and operations are comprised of three business segments: Bronze, Graphics Imaging and Marking Products. The Bronze segment is a leading manufacturer of cast bronze memorial products, crematories and cremation-related products and is a leading builder of mausoleums in the United States. The Graphics Imaging segment manufactures and provides printing plates, pre-press services and imaging systems for the corrugated and flexible packaging industries. The Marking Products segment designs, manufactures and distributes a wide range of equipment and consumables used by customers to mark or identify various consumer and industrial products and containers. The Company has sales and manufacturing facilities in the United States, Australia, Canada, Germany and Sweden.

Note 2. Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information for commercial and industrial companies and the instructions to Form 10-Q and Rule 10-01 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for fair presentation have been included. Operating results for the three-month and six-month periods ended March 31, 1999 are not necessarily indicative of the results that may be expected for the fiscal year ending September 30, 1999. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company's Annual Report on Form 10-K for the year ended September 30, 1998.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 3. Income Taxes

The income tax provision for the period is based on the effective tax rate expected to be applicable for the full year. The difference between the estimated effective tax rate of 39.4% and the Federal statutory rate of 35% primarily reflects the impact of state income taxes.

MATTHEWS INTERNATIONAL CORPORATION AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS, continued
MARCH 31, 1999

Note 4. Earnings Per Share

<TABLE>
<CAPTION>

	Three Months Ended March 31,		Six Months Ended March 31,	
	1999	1998	1999	1998
<S>	<C>	<C>	<C>	<C>
Net income	$ 6,425,198	$ 5,603,821	$11,840,317	$10,502,085
Weighted average common shares outstanding	15,931,434	16,431,434	15,962,162	16,533,645
Dilutive securities, primarily stock options	431,858	403,820	433,134	453,706
Diluted weighted average common shares outstanding	16,363,292	16,835,254	16,395,296	16,987,351
Basic earnings per share	$ .40	$ .35	$ .74	$ .64
Diluted earnings per share	$ .39	.33	$ .72	$ .62

</TABLE>

Note 5. Acquisitions

On May 4, 1999, Matthews International Corporation ("Matthews") signed an agreement to purchase the assets of Caggiati S.p.A., which is based in Colorno (Parma), Italy, and its subsidiaries, Caggiati Espana S.A. in Valencia, Spain and Caggiati France S.a.r.l. in Lyon, France.

Caggiati S.p.A., with consolidated annual sales of approximately $25 million (U.S.), is the leading supplier of bronze memorialization products in Europe. The purchase price is Lit. 34.6 billion (approximately $19 million) cash plus the assumption of bank debt up to Lit. 10.2 billion (approximately $6 million) and certain other trade liabilities. Matthews expects to finance a portion of the purchase through borrowings from an Italian bank. The expected closing date is early June 1999.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Cautionary Statement:

The following discussion should be read in conjunction with the consolidated financial statements and footnotes thereto included in this Quarterly Report on Form 10-Q and the Company's Annual Report on Form 10-K for the year ended September 30, 1998. Any forward-looking statements contained herein are included pursuant to the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks and uncertainties that may cause the Company's actual results in future periods to be materially different from management's expectations. Although the Company believes that the expectations reflected in such forward-looking statements are reasonable, no assurance can be given that such expectations will prove correct. Factors that could cause the Company's results to differ materially from the results discussed in such forward-looking statements principally include economic, competitive and technological factors beyond the Company's control.

Results of Operations

The following table sets forth certain income statement data of the Company expressed as a percentage of net sales for the periods indicated.

Six months ended March 31,		Years ended September 30,		
1999	1998	1998	1997	1996

Sales	100.0%	100.0%	100.0%	100.0%	100.0%
Gross profit	42.3	43.8	44.0	44.1	44.6
Operating profit	16.7	16.3	17.0	16.3	15.6
Income before income taxes	17.0	17.1	17.5	17.1	19.5
Net income	10.3	10.4	10.6	10.4	11.8

Sales for the six months ended March 31, 1999 were $115.0 million and were $14.0 million, or 13.9%, higher than sales of $101.0 million for the six months ended March 31, 1998. The sales increase for the first six months of fiscal 1999 resulted from higher sales in the Company's Bronze and Graphics Imaging segments. Sales for the Bronze segment increased 18% over the first six months of fiscal 1998 resulting primarily from the Company's acquisition of Gibraltar Mausoleum Construction Company ("Gibraltar") in September 1998. In addition, Bronze segment sales for the first six months of fiscal 1999 reflected an increase in the unit volume of memorial products and cremation equipment over the same period a year ago. Sales for the Graphics Imaging segment were up 14% from the first six months of fiscal 1998, primarily reflecting the Company's acquisition of a 50% interest in O.N.E. Color Communications, L.L.C. ("O.N.E.") in May 1998. Graphics Imaging segment sales for the second quarter were 15% higher than the same period last year due to the acquisition of O.N.E. and an increase in sales of Tukaiz Communications L.L.C. ("Tukaiz"). The second quarter and year-to-date results of the Graphics Imaging segment reflected an improvement in demand for the segment's pre-press products and services, but a continued weakness in the corrugated printing plate market. Marking Products segment sales for the six months ended March 31, 1999 declined approximately 2% from the same period a year ago. The decline, which was expected, resulted from the sale of the segment's distribution operation in France in February 1998 which had historically produced marginal results for the Company.

Results of Operations, continued:

Gross profit for the six months ended March 31, 1999 was $48.6 million, or 42.3% of sales, compared to $44.3 million, or 43.8% of sales, for the first six months of fiscal 1998. The increase in consolidated gross profit of $4.3 million, or 9.8%, reflected higher gross profit levels in the Bronze and Graphics Imaging segments. Increases in gross profit in the Bronze and Graphics Imaging segments resulted from higher sales, reflecting the Company's fiscal 1998 acquisitions and, for the Bronze segment, higher sales of memorial products and cremation equipment. Gross profit as a percent of sales declined in the Bronze segment for the period as a result of lower margins on sales of mausoleums. Gross profit as a percent of sales for the Graphics Imaging segment for the six months ended March 31, 1999 was also lower than the same period last year reflecting the impact of higher material costs for Tukaiz combined with an increase in depreciation expense due to higher levels of capital investment. However, gross profit as a percent of sales for the Graphics Imaging segment improved in the fiscal 1999 second quarter and was consistent with the fiscal 1998 second quarter. Gross profit and gross profit as a percent of sales for the Marking Products segment for the first six months of fiscal 1999 were relative consistent with the same period a year ago.

Selling and administrative expenses for the six months ended March 31, 1999 were $29.4 million, representing an increase of $1.6 million, or 5.7%, over $27.8 million for the first six months of fiscal 1998. The increase in selling and administrative expenses over the prior period principally resulted from the acquisition of O.N.E. combined with other increases in selling costs by the Graphics Imaging segment. Partially offsetting this increase was a reduction in Marking Products selling and administrative costs due to the sale of its French subsidiary. Although sales for the Bronze segment increased for the period, the segment's selling and administrative expenses were lower than the same period a year ago. Consolidated selling and administrative expense as a percent of sales was 25.6% for the first six months of fiscal 1999 compared to 27.5% for the same period last year.

Operating profit for the six months ended March 31, 1999 was $19.3 million and was $2.8 million, or 16.7%, higher than the first six months of fiscal 1998. The increase in the Company's operating profit for the first six months of fiscal 1999 resulted primarily from higher sales in the Bronze segment. The increased sales volume of memorial products and cremation equipment accounted for the Bronze segment's operating profit improvement. Operating profit for the Marking Products segment also improved due to higher sales in the segment's North American operations. Operating profit for the Graphics Imaging segment for the six months ended March 31, 1999 was lower than the same period last year due to several factors including weak demand for corrugated printing plates, an increase in depreciation expense due to higher levels of capital investment, and unfavorable results from one of the segment's recent acquisitions. However, management has developed an action plan designed to improve the segment's operating performance which includes an overall reduction of operating expenses while at the same time focusing on an increase in sales. The segment's operating profit for the fiscal 1999 second quarter improved 6% over the fiscal 1998 second quarter.

Investment income for the first six months of fiscal 1999 was $788,000, compared to $1.3 million for the first six months of fiscal 1998. The Company's average cash and investment balances were lower than a year ago primarily as a result of acquisitions and stock repurchases completed during the past twelve months.

Results of Operations, continued:

Interest expense for the six months ended March 31, 1999 was approximately $236,000, compared to $178,000 for the first six months of fiscal 1998. Interest expense principally related to the Company's capital lease obligations and borrowings under a line of credit by Tukaiz. In addition, interest expense for the first six months of fiscal 1999 included interest on the Company's obligations related to the acquisition of O.N.E. An additional amount is payable by Matthews for its 50% interest three years from the acquisition date contingent on the attainment of certain operating performance levels of O.N.E., with such payout to be not less than $400,000. In addition, Matthews is obligated to purchase the remaining 50% interest no later than May 2004, also contingent on the attainment of certain operating performance levels of O.N.E., with such payment to be not less than $4.5 million. A liability has been recorded for the present value of the minimum future payouts with interest imputed on the obligation and recorded on a monthly basis as a charge against income.

Other income (deductions), net, for the six months ended March 31, 1999 represented a net reduction to pre-tax income of $54,000 compared to a net increase of $104,000 for the first six months of fiscal 1998. The first quarter of fiscal 1998 included gains on the sale of various fixed assets. Minority interest relates to income generated by Tukaiz.

The Company's effective tax rate for the first six months of fiscal 1999 was 39.4%, compared to 39.4% for the year ended September 30, 1998. The difference between the Company's effective tax rate and the Federal statutory rate of 35% primarily reflects the impact of state income taxes.

Liquidity and Capital Resources

Net cash provided by operating activities was $5.9 million for the six months ended March 31, 1999, compared to $14.8 million for the first six months of fiscal 1998. The decline in operating cash flow primarily resulted from changes in working capital items during the current period, including an increase in accounts receivable related to mausoleum construction revenues and the payment of year-end compensation and profit distribution accruals. Operating cash flow for the six months ended March 31, 1998 primarily reflected net income for the period adjusted for non-cash depreciation and amortization.

Cash used in investing activities was approximately $4.9 million for the six months ended March 31, 1999 compared to $1.6 million for the same period a year ago. Investing activities for the first six months of fiscal 1999 primarily reflected capital expenditures of $8.3 million which were partially offset by net proceeds of $3.8 million from the disposition of investment securities. Capital expenditures for the first six months of fiscal 1999 were higher than the same period last year principally as a result of capital investments in the Graphics Imaging segment. Investing activities in the first six months of fiscal 1998 included capital expenditures of $3.0 million, acquisitions in the Graphics Imaging segment of $4.3 million, and net proceeds of $5.1 million from the disposition of investment securities. Capital spending for property, plant and equipment has averaged approximately $6.3 million for the last three fiscal years. The capital budget of the Company for fiscal 1999 is $10.9 million. The Company expects to generate sufficient cash from operations to fund all anticipated capital spending projects.

Liquidity and Capital Resources, continued

Cash used in financing activities for the six months ended March 31, 1999 was

$3.3 million, which included net treasury stock purchases of $4.4 million, the Company's cash dividends of $0.045 per share for each of the first two quarters, and proceeds of $3.0 million from borrowings by Tukaiz to finance capital projects. Cash used in financing activities for the six months ended March 31, 1998 was $14.6 million consisting principally of treasury stock purchases of $12.3 million, the Company's cash dividends of $0.0425 per share for each of the first two quarters of fiscal 1998 and repayments under the Company's capital lease agreements. The Company currently has available lines of credit of approximately $13 million. There were no outstanding borrowings on any of the Company's lines of credit at March 31, 1999.

At March 31, 1999 and September 30, 1998 and 1997, the Company's current ratio was 2.1, 1.8 and 1.9, respectively. The Company had cash and cash equivalents at March 31, 1999 and September 30, 1998 of $23.0 million and $25.4 million, respectively. Net working capital at March 31, 1999 was $41.1 million. The Company believes that its current liquidity sources, combined with its operating cash flow and additional borrowing capacity, will be sufficient to meet its capital needs for the next 12 months.

Acquisitions

On May 4, 1999, Matthews International Corporation ("Matthews") signed an agreement to purchase the assets of Caggiati S.p.A., which is based in Colorno (Parma), Italy, and its subsidiaries, Caggiati Espana S.A. in Valencia, Spain and Caggiati France S.a.r.l. in Lyon, France.

Caggiati S.p.A., with consolidated annual sales of approximately $25 million (U.S.), is the leading supplier of bronze memorialization products in Europe. The purchase price is Lit. 34.6 billion (approximately $19 million) cash plus the assumption of bank debt up to Lit. 10.2 billion (approximately $6 million) and certain other trade liabilities. Matthews expects to finance a portion of the purchase through borrowings from an Italian bank. The expected closing date is early June 1999.

The combination of Matthews and Caggiati S.p.A. is an important part of the Matthews' strategy to enhance its position as the worldwide leader in the memorialization industry. This acquisition is designed to serve as a platform for Matthews to penetrate existing European markets, enter new markets in other areas of the world, and improve Matthews' ability to serve existing multi-national customers on a global basis. In addition, Caggiati products are manufactured via die cast, shell molding and lost wax technologies whereas the majority of Matthews' products are produced by sand cast technology. The combination of these manufacturing processes is expected to provide Matthews with opportunities for the introduction of new products to both existing and new markets. Caggiati S.p.A. (which is celebrating its 40th year as a bronze memorial supplier) is considered to be the premier supplier in the markets they serve and has an excellent reputation for high quality products and outstanding customer service.

Year 2000 Issue

The Company has assessed the potential impact of the Year 2000 issue on its operations and information systems. Costs incurred to date for this assessment and for systems modifications specifically required to address any Year 2000 issues have not been material. The Company's significant operating and information systems are substantially Year 2000 compliant except for certain systems within the Graphics Imaging segment, which are expected to be Year 2000 compliant before December 31, 1999.

In connection with this assessment, the Company is also contacting its key suppliers and customers as necessary concerning their Year 2000 readiness. Since the Year 2000 readiness of suppliers and customers is not within the Company's control, there can be no assurance that some disruptions in the Company's operations could not occur. However, based on responses from suppliers and customers to date, and due to the nature of the Company's businesses, its key supply arrangements and customer base, the Company does not currently expect any material disruptions in its operations.

Based on management's assessment, the Year 2000 issue is not expected to have a material impact on the consolidated financial position, results of operations or cash flows of the Company.

PART II - OTHER INFORMATION

Item 4. Submission of Matters to a Vote of Security Holders

The Annual Meeting of the Shareholders of Matthews International Corporation was held on February 20, 1999. Total shares eligible for vote at such meeting were:

Class A Common Stock (one vote per share)	13,131,725 shares
Class B Common Stock (ten votes per share)	2,852,977 shares

The matters voted upon at such meeting were as follows:

1. Election of Directors:
   The following individuals were nominated for election to the Board of Directors for terms expiring at the Annual Meeting of Shareholders in the year as set forth below. The nominations were made by the Board of Directors and no other nominations were made by any shareholder. The nominees had currently been members of the Board of Directors at the date of the Annual Meeting.

Nominee	Term Expiration	Votes For	Votes Withhold Authority
D.M. Kelly	2002	33,272,779	617,016
J.L. Parker	2002	32,551,638	1,338,157

   The terms of the following additional directors continued after the meeting: G.D. Barefoot, D.J. DeCarlo, R.J. Kavanaugh, T.N. Kennedy, J.P. O'Leary, Jr. and W.J. Stallkamp.

2. Adoption of Amendments to the 1992 Stock Incentive Plan:
   At its meeting held December 23, 1998, the Board of Directors adopted and recommended for shareholder approval amendments to the 1992 Stock Incentive Plan. The shareholders voted to adopt these amendments.

Votes For:	25,609,810
Votes Against:	5,299,404
Abstaining:	1,395,420
Broker Non-Votes:	1,585,161

3. Selection of Auditors:
   The shareholders voted to ratify the appointment by the Board of Directors of PricewaterhouseCoopers LLP as independent certified public accountants to audit the records of the Company for the year ending September 30, 1999.

Votes For:	33,543,301
Votes Against:	134,571
Abstaining:	211,923

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits

The following Exhibits to this report are filed herewith:

Exhibit No.	Description
27	Financial Data Schedule (via EDGAR)

(b) Reports on Form 8-K

None

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

MATTHEWS INTERNATIONAL CORPORATION
(Registrant)

Date 5/12/99 D.M. Kelly

D.M. Kelly, Chairman of the Board,
President and Chief Executive Officer

Date 5/12/99 E.J. Boyle

E.J. Boyle, Vice President, Accounting &
Finance, Treasurer and Secretary

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE REGISTRANT'S QUARTERLY REPORT ON FORM 10-Q FOR THE SIX-MONTH PERIOD ENDED MARCH 31, 1999 AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.
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