



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2018

Mail Stop 4631

Via E-mail

Mr. Steven F. Nicola  
Chief Financial Officer  
Matthews International Corporation  
Two Northshore Center  
Pittsburgh, PA 15212

**Re: Matthews International Corporation**  
**Form 10-K for Fiscal Year Ended September 30, 2017**  
**Filed November 21, 2017**  
**File No. 0-09115**

Dear Mr. Nicola

We have completed our review of your filing. 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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction