



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2025

Steven F. Nicola  
Chief Financial Officer  
Matthews International Corp  
Two Northshore Center  
Pittsburgh, PA 15212-5851

**Re: Matthews International Corp**  
**Form 10-K for the Fiscal Year Ended September 30, 2024**  
**File No. 000-09115**

Dear Steven F. 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