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Matthews  
INTERNATIONAL

**Matthews International**

Two NorthShore Center  
Pittsburgh, PA 15212-5851  
412-442-8200 tel  
412-442-8290 fax

MAY - 5 2009

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April 30, 2009

Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Ladies and Gentlemen:

This statement is filed pursuant to DOL Regs. Section 2520.104-23. Matthews International Corporation maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer: Matthews International Corporation, EIN 25-0644320  
c/o Chief Financial Officer  
Two NorthShore Center - 2nd Floor  
Pittsburgh, PA 15212-5851

Number of Plans maintained: Three (3)

Number of Current Participants in each Plan:

Officers Retirement Restoration Plan <sup>1</sup>	<u>0</u>
Supplemental Retirement Plan <sup>2</sup>	<u>5</u>
Officer Life Insurance Plan	<u>8</u>

Very truly yours,



Steven F. Nicola  
Chief Financial Officer

<sup>1</sup> Applies to future officers of the Corporation.

<sup>2</sup> Applies to current officers of the Corporation.

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Pittsburgh, PA 15212-5851

**CERTIFIED MAIL™**



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EMPLOYEE BENEFIT SECURITY  
ADMINISTRATION  
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US DEPT OF LABOR  
200 CONSTITUTION AVENUE NW  
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