

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D. C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

MATTHEWS INTERNATIONAL CORPORATION
(Exact name of issuer as specified in its charter)

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

Two NorthShore Center
Pittsburgh, Pennsylvania 15212
(Address, including zip code, of Registrant's Principal Executive Offices)

MATTHEWS INTERNATIONAL CORPORATION
1994 DIRECTOR FEE PLAN
(Full title of the plan)

Steven F. Nicola
Matthews International Corporation
Two NorthShore Center
Pittsburgh, PA 15212
(412) 442-8200
(Name and address, including zip code and telephone number,
including area code, of agent for service)

Copy to:
Pasquale D. Gentile, Jr., Esquire
Reed Smith LLP
435 Sixth Avenue
Pittsburgh, PA 15219
(412) 288-4112

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered ¹	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$1.00 per share	395,562 shares	\$37.73 ²	\$14,924,555 ²	\$1,597 ²

¹ Together with an indeterminate number of additional shares that may be necessary to adjust the number of shares reserved for issuance under the Matthews International Corporation 1994 Director Fee Plan as a result of any future stock split, stock dividend or similar adjustment of the outstanding Common Stock.

² Estimated pursuant to Rules 457(h) and (c), solely for the purpose of calculating the registration fee. The price per share is estimated based on the average of the high and low sales price of the Common Stock as reported on the National Market System of the National Association of Securities Dealers, Inc. for January 31, 2006 as quoted in the *Wall Street Journal*.

PART II

**INFORMATION REQUIRED IN
REGISTRATION STATEMENT**

Item 3. Incorporation of Certain Documents by Reference

This Form S-8 Registration Statement is being filed pursuant to paragraph E of the general instructions to Form S-8 to register an additional 395,562 shares of Common Stock, par value \$1.00 per share, being offered under the Matthews International Corporation (the "Company") 1994 Director Fee Plan (the "Plan").

The contents of the Company's initial Form S-8 Registration Statement with respect to the Plan, File No. 33-57797 (the "Original S-8") which was filed with the Securities and Exchange Commission on February 22, 1995, are hereby incorporated by reference to this Form S-8 Registration Statement, except to the extent modified below.

Item 8. Exhibits.

Exhibit
No.

- | | |
|------|--|
| 5.1 | Opinion of Reed Smith LLP as to the legality of the Common Stock, filed herewith. |
| 23.1 | Consent of Reed Smith LLP (included in Exhibit 5.1 filed herewith). |
| 23.2 | Consent of PricewaterhouseCoopers LLP, filed herewith. |
| 24.1 | Power of Attorney, contained on the signature page to this Registration Statement. |
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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended (the "Act"), the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, State of Pennsylvania, on the 3rd day of February, 2006.

MATTHEWS INTERNATIONAL CORPORATION

By */s/ David M. Kelly*

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

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints David M. Kelly and Steven F. Nicola, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his or her substitutes, may lawfully do or cause to be done by virtue thereof

Pursuant to the requirements of the Act, this Registration Statement has been signed by the following persons in the capacities indicated on the 3rd day of February, 2006.

<u>Name</u>	<u>Title</u>
<i>/s/ David M. Kelly</i> David M. Kelly	Chairman of the Board and Chief Executive Officer (principal executive officer)
<i>/s/ Steven F. Nicola</i> Steven F. Nicola	Chief Financial Officer, Secretary and Treasurer (principal financial officer and principal accounting officer)
<i>/s/ Joseph C. Bartolacci</i> Joseph C. Bartolacci	Director
<i>/s/ David J. DeCarlo</i> David J. DeCarlo	Director
<i>/s/ Robert J. Kavanaugh</i> Robert J. Kavanaugh	Director
<i>/s/ Glenn R. Mahone</i> Glenn R. Mahone	Director
<i>/s/ John P. O'Leary, Jr.</i> John P. O'Leary, Jr.	Director
<i>/s/ William J. Stallkamp</i> William J. Stallkamp	Director
<i>/s/ John D. Turner</i> John D. Turner	Director

MATTHEWS INTERNATIONAL CORPORATION

1994 DIRECTOR FEE PLAN

**REGISTRATION STATEMENT
ON FORM S-8**

Exhibit Index

<u>Exhibit No.</u>	<u>Document</u>	<u>Sequential Page</u>
5.1	Opinion of Reed Smith LLP, as to the legality of the Common Stock, filed herewith.	5
23.1	Consent of Reed Smith LLP (included in Exhibit 5.1 filed herewith).	---
23.2	Consent of PricewaterhouseCoopers LLP, independent accountants, filed herewith.	7
24.1	Power of Attorney, contained on the signature page to this Registration Statement.	---

Pasquale D. Gentile, Jr.
Direct Phone: 412.288.4112
Email: pgentile@reedsmith.com

Reed Smith LLP
435 Sixth Avenue
Pittsburgh, PA 15219-1886
412.288.3131
Fax 412.288.3063

February 3, 2006

Matthews International Corporation
Two NorthShore Center
Pittsburgh, PA 15212

Re: Registration Statement on Form S-8

Gentlemen and Ladies:

We have acted as special counsel to Matthews International Corporation (the "Company") in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act") relating to up to 395,562 shares of the Company's Common Stock, par value \$1.00 per share (the "Common Stock") which may be issued to directors of the Company under the Company's 1994 Directors Fee Plan (as amended, the "Plan"). The Plan provides that either authorized but unissued or reacquired shares of Common Stock may be issued under the Plan. In rendering our opinion below, we have assumed that any previously issued shares reacquired by the Company and used under the Plan will have been duly authorized, validly issued and fully paid at the time of their original issuance.

In connection with this opinion, we have examined, among other things:

- (1) the Restated Articles of Incorporation and By-laws of the Company;
- (2) resolutions adopted by the Board of Directors of the Company on November 16, 2004 authorizing the issuance of additional shares of Common Stock to be reserved for issuance under the Plan;
- (3) the Plan, as currently in effect; and
- (4) a certification confirming the approval by the shareholders of the Company on February 17, 2005 of the Board of Director's authorization to issue additional shares under the Plan.

Based upon the foregoing and upon an examination of such other documents, corporate proceedings, statutes, decisions and questions of law as we considered necessary in order to enable us to furnish this opinion, and subject to the assumptions set forth above, we are pleased to advise you that in our opinion:

**LONDON » NEW YORK » LOS ANGELES » SAN FRANCISCO » WASHINGTON, D.C. » PHILADELPHIA » PITTSBURGH »
OAKLAND**

**MUNICH » PRINCETON » FALLS CHURCH » WILMINGTON » NEWARK » MIDLANDS, U.K. » CENTURY CITY »
RICHMOND » LEESBURG**

reedsmith.com

(a) The Company has been duly incorporated and is a corporation presently subsisting under the laws of the Commonwealth of Pennsylvania; and

(b) The shares of Common Stock being registered and which may be issued or amended by the Company pursuant to the provisions of the Plan have been duly authorized, and upon such issuance in accordance with the provisions of the Plan such shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Act.

Yours truly,
/s/ Reed Smith LLP

PDG, Jr.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 of our report dated December 2, 2005, relating to the financial statements, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting, which appears in the 2005 Annual Report to Shareholders of Matthews International Corporation, which is incorporated by reference in Matthews International Corporation's Annual Report on Form 10-K for the year ended September 30, 2005. We also consent to the incorporation by reference of our report dated December 2, 2005 relating to the financial statement schedules, which appears in such Annual Report on Form 10-K.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, PA 15219-2793
January 31, 2006