

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No.1)

Matthews International  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

577128101  
(CUSIP Number)

Check the following box if a fee is being paid with the statement: [ ] (A fee is not required only if the reporting person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d 7.)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Page 1 of 8 Pages

CUSIP No. 577128101 13G Page 2 of 8 Pages

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Quest Advisory Corp. 13-2579297

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) [X]

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.A.

NUMBER OF 5 SOLE VOTING POWER

SHARES 237,200

BENEFICIALLY 6 SHARED VOTING POWER  
OWNED BY

EACH 7 SOLE DISPOSITIVE POWER  
REPORTING 237,200  
PERSON 8 SHARED DISPOSITIVE POWER  
WITH

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

237,200

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

4.84%

12 TYPE OF REPORTING PERSON\*  
IA

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 577128101 13G Page 3 of 8 Pages

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Quest Management Company 06-1354019

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.A.

NUMBER OF 5 SOLE VOTING POWER  
SHARES 33,100

BENEFICIALLY 6 SHARED VOTING POWER  
OWNED BY

EACH 7 SOLE DISPOSITIVE POWER  
REPORTING 33,100

PERSON 8 SHARED DISPOSITIVE POWER  
WITH

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

33,100

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.68%

12 TYPE OF REPORTING PERSON\*  
IA

CUSIP No. 577128101 13G Page 4 of 8 Pages

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Charles M. Royce ###-##-####

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.A.

NUMBER OF 5 SOLE VOTING POWER  
SHARES See Item 2(a) of attached schedule  
BENEFICIALLY 6 SHARED VOTING POWER  
OWNED BY  
EACH 7 SOLE DISPOSITIVE POWER  
REPORTING See Item 2(a) of attached schedule  
PERSON 8 SHARED DISPOSITIVE POWER  
WITH

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH  
REPORTING PERSON

See Item 2(a) of attached schedule

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9)  
EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
See Item 2(a) of attached schedule

12 TYPE OF REPORTING PERSON\*  
IN

CUSIP No. 577128101 13G Page 5 of 8 Pages

Item 1(a) Name of Issuer:

Matthews International

Item 1(b) Address of Issuer's Principal Executive Offices:

Office of the Secretary  
Two NorthShore Center  
Pittsburgh, PA 15212

Item 2(a) Name of Persons Filing:

Quest Advisory Corp. ("Quest"), Quest Management Company  
("QMC"), and Charles M. Royce. Mr. Royce may be deemed to be a  
controlling person of Quest and QMC, and as such may be deemed to  
beneficially own the shares of  
Common Stock of Matthews International  
beneficially owned by Quest and QMC. Mr. Royce does not own any shares  
outside of Quest and QMC, and disclaims beneficial ownership of the  
shares held by Quest and QMC.

Item 2(b) Address of Principal Business Office of each is:

1414 Avenue of the Americas, New York, NY 10019

Item 2(c) Citizenship:

Quest is a New York Corporation, QMC is a Connecticut General  
Partnership, and Mr. Royce is a citizen of the U.S.A.

Item 2(d) Title of Class of Securities:

Common Stock

Item 2(e) CUSIP Number:

577128101

Item 3 If this statement is filed pursuant to rules 13d-1(b), or 13d-  
2(b), check whether the person filing is a:

- (a)  Broker or Dealer registered under Section 15 of the  
Act
- (b)  Bank as defined in Section 3(a)(6) of the Act
- (c)  Insurance Company as defined in Section 3(a)(19) of  
the Act
- (d)  Investment Company registered under Section 8 of  
the Investment Company Act
- (e)  Investment Adviser registered under Section 203 of  
the Investment Advisers Act of 1940

(f)  Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund

(g)  Parent Holding Company

(h)  Group

CUSIP No. 577128101 13G Page 6 of 8 Pages

#### Item 4 Ownership

(a) Amount Beneficially Owned

Quest: 237,200

QMC: 33,100

(b) Percent of Class:

Quest: 4.84%

QMC: 0.68%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote

Quest 237,200

QMC 33,100

(ii) shared power to vote or to direct the vote

Quest \_\_\_\_\_

QMC \_\_\_\_\_

(iii) sole power to dispose or to direct the disposition

of Quest 237,200

QMC 33,100

(iv) shared power to dispose or to direct the

disposition of Quest \_\_\_\_\_

QMC \_\_\_\_\_

See item 2(a) above for information relating to the beneficial ownership of Mr. Royce.

Item 5 Ownership of Five Percent or Less of a Class. ( )

Item 6 Ownership of More than Five Percent on Behalf of Another Person.

NOT APPLICABLE

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

NOT APPLICABLE

Item 8 Identification and Classification of Members of the Group.

This filing is on behalf of Quest, QMC and Mr. Royce as members of a group pursuant to Rule 13d-(1)(b)(ii)(H). Each of Quest and QMC are investment advisers registered under Section 203 of the Investment Advisers Act of 1940.

Item 9 Notice of Dissolution of Group.

NOT APPLICABLE

CUSIP No. 577128101 13G Page 7 of 8 Pages

Item 10 Certification.

By signing below each of the undersigned certifies that, to the best of its knowledge or belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Exhibits 1. Agreement to file Schedule 13G jointly.

Signature

After reasonable inquiry and to the best of its knowledge and belief, each of the undersigned certifies that the information set forth in this statement with respect to it is true, complete and correct.

Date: February 14, 1996

Quest Advisory Corp.

By: W. Whitney George                      Susan I. Grant atty - in - fact  
Signature                                      Charles M. Royce

Quest Management Company

By: W. Whitney George  
Signature

CUSIP No. 577128101 13G Page 8 of 8 Pages  
Exhibit 1  
AGREEMENT

AGREEMENT dated as of February 14, 1996 between Quest Advisory Corp. ("Quest"), a New York corporation, Quest Management Company ("QMC"), a Connecticut general partnership, and Charles M. Royce.

WHEREAS, pursuant to paragraph (f) of Rule 13d-1 promulgated under Subsection 13(d)(1) of the Securities Exchange Act of 1934, as amended (the "1934 Act"), the parties hereto have decided to satisfy their filing obligations under the 1934 Act by a single joint filing:

NOW, THEREFORE, the undersigned hereby agree as follows:

1. The Schedule 13G with respect to Matthews International to which this is attached as Exhibit 1 is filed on behalf of Quest, QMC and Mr. Royce.
2. Each of Quest, QMC and Mr. Royce is responsible for the completeness and accuracy of the information concerning such person contained therein; provided that each person is not responsible for the completeness or accuracy of the information concerning any other person making such filing.

IN WITNESS WHEREOF, the undersigned hereunto set their hands as of the date first above written.

QUEST ADVISORY CORP.

By: W. Whitney George

QUEST MANAGEMENT COMPANY

By: W. Whitney George

Susan I. Grant atty-in-fact  
Charles M. Royce