



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

March 3, 2009

Thomas E. Long  
Vice President Finance and Chief Financial Officer  
Matrix Service Company  
5100 East Skelly Drive #700  
Tulsa, Oklahoma 74135

**Re: Matrix Service Company  
Form 10-K for Year Ended May 31, 2008  
File No. 001-15461**

Dear Mr. Long:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief