



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 21, 2011

**via U.S. mail and facsimile**

Michael J. Hall, Acting Chief Executive Officer  
Matrix Service Company  
5100 E. Skelly Drive, Suite 700  
Tulsa, Oklahoma 74135

**RE: Matrix Service Company  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Filed September 28, 2010  
File No. 1-15461**

Dear Mr. Hall:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief