



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2007

*By U.S. mail and facsimile to (918) 838-8810*

Mr. George L. Austin  
Vice President, Finance and Chief Financial Officer  
Matrix Service Company  
10701 East Ute Street  
Tulsa, OK 74116

**RE: Matrix Service Company  
Form 10-K for the fiscal year ended May 31, 2006  
Filed August 4, 2006  
File No. 1-15461**

Dear Mr. Austin:

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  
Branch Chief