

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
(Amendment No. 2)*
of
Tweedy, Browne Company L.P.

SCHEDULE 13D
(Amendment No. 2)*
of
TBK Partners, L.P.

SCHEDULE 13D
(Amendment No. 2)*
of
Vanderbilt Partners, L.P.

Under the Securities Exchange Act of 1934

MATRIX SERVICE COMPANY
(Name of Issuer)

Common Stock, Par Value \$0.01 per Share
(Title of Class of Securities)

576853105
(CUSIP Number)

John D. Spears
52 Vanderbilt Avenue
New York, New York 10017
(212) 916-0600
(Name, Address and Telephone Number of Persons
Authorized to Receive Notices and Communications)

JANUARY 29, 1997
(Date of Event which Required Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box [].

Check the following box if a fee is 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 the provisions of the Act (however, see the Notes).

1	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON	
	Tweedy, Browne Company L.P. ("TBC")	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) / / (b) /X/
3	SEC USE ONLY	
4	SOURCE OF FUNDS*	
	00	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(E)	/ /
6	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Delaware	
7	SOLE VOTING POWER	
	TBC has sole voting power with respect to 555,555 shares held in certain TBC accounts (as hereinafter defined). Additionally, certain of the general partners of TBC may be deemed to have sole power to vote certain shares as more fully set forth herein.	
8	SHARED VOTING POWER	
	0 shares	
9	SOLE DISPOSITIVE POWER	
	0 shares, except that certain of the general partners of TBC may be deemed to have sole power to dispose of certain shares as more fully set forth herein.	
10	SHARED DISPOSITIVE POWER	
	609,695 shares held in accounts of TBC (as hereinafter defined).	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	609,695 shares	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*	/ /
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	
	6.57%	
14	TYPE OF REPORTING PERSON*	
	BD, IA & PN	

*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAME OF REPORTING PERSON
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
 TBK Partners, L.P. ("TBK")

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
 (b) /X/

3 SEC USE ONLY

4 SOURCE OF FUNDS*
 WC and BK

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
 TO ITEMS 2(d) or 2(E) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware

7 SOLE VOTING POWER
 10,000 shares, except that the general partners
 in TBK, solely by reason of their positions, as such
 may be deemed to have shared power to vote these shares.

8 SHARED VOTING POWER
 0 shares

9 SOLE DISPOSITIVE POWER
 10,000 shares, except that the general partners,
 solely by reason of their positions as such, may be
 deemed to have shared power to vote these shares.

10 SHARED DISPOSITIVE POWER
 0 shares

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 10,000 shares

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
 0.11%

14 TYPE OF REPORTING PERSON*
 PN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

NUMBER OF
 SHARES
 BENEFICIALLY
 OWNED BY
 EACH
 REPORTING
 PERSON
 WITH

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

Vanderbilt Partners, L.P. ("Vanderbilt")

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
 (b) /X/

3 SEC USE ONLY

4 SOURCE OF FUNDS*

WC and BK

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
 TO ITEMS 2(d) or 2(E) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7 SOLE VOTING POWER

0 shares

8 SHARED VOTING POWER

0 shares

9 SOLE DISPOSITIVE POWER

0 shares

10 SHARED DISPOSITIVE POWER

0 shares

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 shares

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* / /

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

0%

14 TYPE OF REPORTING PERSON*

PN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

PRELIMINARY NOTE

The persons filing this Amendment No. 2 are (i) Tweedy, Browne Company L.P. ("TBC"), a Delaware limited partnership, (ii) TBK Partners, L.P. ("TBK"), a Delaware limited partnership and (iii) Vanderbilt Partners, L.P. ("Vanderbilt"), a Delaware limited partnership. This Amendment No. 2 amends a Statement on Schedule 13D filed by TBC, TBK and Vanderbilt dated February 12, 1996 (the "Statement"). The filing of this Amendment No. 2 should not be deemed an admission that TBC, TBK and Vanderbilt comprise a group within the meaning of Section 13(d)(3) of the Securities and Exchange Act of 1934, as amended (the "Act").

This Amendment No. 2 relates to the Common Stock, \$0.01 par value (the "Common Stock"), of Matrix Service Company (the "Company"), which, to the best knowledge of the persons filing this Amendment No. 2, is a company organized under the laws of Delaware, with its principal executive offices located at 10701 East Ute Street, Tulsa, Oklahoma 74116.

This Amendment No. 2 contains information regarding shares of Common Stock that may be deemed to be beneficially owned by TBC. Such shares are held in the accounts of various customers of TBC, with respect to which it has obtained sole or shared voting power.

Other than as set forth below, to the best knowledge of TBC, TBK and Vanderbilt, there has been no material change in the information set forth in response to Items 1, 2, 3, 4, 6 and 7 of the Statement, as amended. Accordingly, those Items are omitted from this Amendment No. 2.

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

(a) As of the date hereof, TBC may be deemed to be the beneficial owner of an aggregate of 609,695 shares of Common Stock, which constitutes approximately 6.57% of the 9,281,000 shares of Common Stock which TBC believes to be the total number of shares of Common Stock outstanding. The TBC Shares are held in the TBC Accounts.

As of the date hereof, TBK beneficially owns 10,000 shares of Common Stock, which constitutes approximately 0.11% of the 9,281,000 shares of Common Stock which TBK believes to be the total number of shares of Common Stock outstanding.

As a result of the disposition of 12,500 shares of Common Stock in open market transactions, as of the date hereof, Vanderbilt does not beneficially own any shares of Common Stock.

Each of TBC, TBK and Vanderbilt disclaims that it is the beneficial owner of any of the shares of Common Stock held in the TBC Accounts. The aggregate number of shares of Common Stock with respect to which TBC, TBK and Vanderbilt could be deemed to be the beneficial owner as of the date hereof, is 619,695 shares, which constitutes approximately 6.68% of the 9,281,000 shares of Common Stock, which the filing persons believe to be the total number of shares of Common Stock outstanding, but nothing contained herein shall be construed as an admission that TBC is the beneficial owner of any of the TBC Shares.

The aggregate number of shares and percentage of Common Stock with respect to which each of the General Partners may be deemed to be the beneficial owner by reason of his being a general partner of TBC, TBK and Vanderbilt, respectively, is 619,695 shares, which constitutes approximately 6.68% of the 9,281,000 shares of Common Stock outstanding. The aggregate number of shares and percentage of Common Stock with respect to which Thomas P. Knapp may be deemed to be a beneficial owner by reason of his being a general partner of TBK is 10,000 shares of Common Stock which constitutes approximately 0.11% of the 9,281,000 shares of Common Stock outstanding. However, nothing contained herein shall be construed as an admission that any of the General Partners or Thomas P. Knapp is the beneficial owner of any shares of Common Stock, except as set forth herein as expressly and admittedly being beneficially owned by a particular General Partner or Thomas P. Knapp.

Each of TBC, TBK and Vanderbilt disclaims beneficial ownership of Common Stock held by the other. Except as described herein, to the best knowledge of TBC, TBK and Vanderbilt, no person who may be deemed to comprise a group with any of TBC, TBK, Vanderbilt, or any other person named in Item 2 hereof, beneficially owns any shares of Common Stock.

(b) TBC has investment discretion with respect to 609,695 shares of Common Stock held by the TBC Accounts and has sole power to dispose or direct the disposition of all of such shares. Of these shares of Common Stock, TBC has sole power to vote or to direct the voting of 555,555 shares of Common Stock held in certain TBC Accounts.

Each of the General Partners of TBC, solely by reason of their positions as such, may be deemed to have (i) shared power to dispose of or to direct the disposition of all of the shares of Common Stock held in the TBC Accounts; and (ii) shared power to vote or direct the vote of 555,555 shares of Common Stock held in certain TBC Accounts.

TBK has the sole power to vote or direct the voting of and dispose or direct the disposition of the TBK Shares. Each of the General Partners and Thomas P. Knapp, solely by reason of their positions as general partners, may be deemed to have shared power to vote or direct the vote of and to dispose or direct the disposition of the TBK Shares.

Vanderbilt has the sole power to vote or direct the voting of and dispose or direct the disposition of the Vanderbilt Shares. Each of the General Partners of Vanderbilt, solely by reason of their positions as such, may be deemed to have shared power to vote or direct the vote of and to dispose or direct the disposition of the Vanderbilt Shares.

(c) During the sixty day period ended as of the date hereof, TBK did not effect any transactions in Common Stock. During the sixty day period ended as of the date hereof, TBC and Vanderbilt sold shares of Common Stock in open market transactions, as follows:

REPORTING PERSON	DATE	NO. OF SHARES SOLD	PRICE PER SHARE
TBC	11/21/96	5,100	\$6
	12/09/96	860	\$5 5/8
	01/29/97	17,500	\$7 1/8
VANDERBILT	01/29/97	12,500	\$7 1/8

(d) To the best knowledge of TBC, each of the persons maintaining an account with TBC has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the shares of Common Stock held in said person's TBC Account.

To the best knowledge of TBK, no person other than TBK has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the TBK Shares, except that the General Partners and Thomas P. Knapp may be deemed to have such rights and powers solely by reason of being general partners in TBK.

To the best knowledge of Vanderbilt, no person other than Vanderbilt has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the Vanderbilt Shares, except that the General Partners in Vanderbilt may be deemed to have such rights and powers solely by reason of being general partners in Vanderbilt.

(e) Not applicable.

SIGNATURE

Each of Tweedy, Browne Company L.P., TBK Partners, L.P. and Vanderbilt Partners, L.P., after reasonable inquiry and to the best of its knowledge and belief, hereby certifies that the information set forth in this Statement is true, complete and correct.

TWEEDY, BROWNE COMPANY L.P.

By _____
Christopher H. Browne
General Partner

TBK PARTNERS, L.P.

By _____
Christopher H. Browne
General Partner

VANDERBILT PARTNERS, L.P.

By _____
Christopher H. Browne
General Partner

Dated: February 4, 1997