



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2022

Kevin S. Cavanah  
Chief Financial Officer  
Matrix Service Company  
5100 E. Skelly Drive, Suite 500  
Tulsa, OK 74135

**Re: Matrix Service Company**  
**Form 10-K for the Fiscal Year Ended June 30, 2021**  
**Filed September 13, 2021**  
**File No. 001-15461**

Dear Mr. Cavanah:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction