FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

l	OMB APPRO	DVAL
	OMB Number:	3235-0287
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name an NEWM		2. Issuer Name and Ticker or Trading Symbol MATRIX SERVICE CO [MTRX]									heck all a Di	tionship of Reportir all applicable) Director		10% O	wner					
(Last) 10701 EA	Last) (First) (Middle) 0701 EAST UTE STREET						3. Date of Earliest Transaction (Month/Day/Year) 10/23/2006									Officer (give title below) Vice Preside		Other (specify below) nt - Marketing		
(Street) TULSA (City)	ULSA OK 74116						4. If Amendment, Date of Original Filed (Month/Day/Year) 10/25/2006								ne) X Fo					
		Tabl	e I - Non	-Deriv	ative	Sec	uritie	s Acc	quired,	Disp	posed o	f, or I	Bene	eficia	lly Ow	ned				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D						r) E	A. Deemed xecution Date, fany Month/Day/Year		Transaction Dispose Code (Instr. 5)		Disposed	ities Acquired (A) d Of (D) (Instr. 3, 4			d Sec Ber Ow	mount of urities eficially ned Following orted	Forn (D) c	wnership n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									Code	v	Amount	(A (C	A) or D)	Price	Trai	nsaction(s) tr. 3 and 4)			(111511.4)	
Common	Stock ⁽¹⁾			10/23	/2006				A		1,100(2)	A	\$0 ⁰	\$0 ⁽³⁾ 23,300 ⁽⁴⁾		D			
		Та	ble II - D								sed of, onvertib				/ Owne	d				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Dat if any (Month/Day/Yo	Date,	Date, Transaction				6. Date E Expiratio (Month/D	n Date	Amount of		str. 3	8. Price of Derivative Security (Instr. 5)		, (10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	Amo or Num of Shar	nber						

Explanation of Responses:

- Matrix Service Company Common Stock.
- 2. Restricted Stock Award. Each unit will entitle the Reporting Person to one share of Matrix Service Company Common Stock if and when the conditions of the restriction have been satisfied.
- 3. Not applicable.
- 4. Also includes 22,200 shares of Matrix Service Company Common Stock owned outright.

Remarks:

Amendment to Form 4 filed on October 25, 2006.

John S. Newmeister 11/03/2006

** Signature of Reporting Person Date

 $Reminder: Report \ on \ a \ separate \ line \ for \ each \ class \ of \ securities \ beneficially \ owned \ directly \ or \ indirectly.$

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.