UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported)

December 13, 2006

Matrix Service Company

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

001-15461 (Commission File Number) 73-1352174 (IRS Employer Identification No.)

10701 E. Ute Street

Tulsa, Oklahoma

74116 (Zip Code)

(Address of Principal Executive Offices)

918-838-8822 (Registrant's Telephone Number, Including Area Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

□ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

□ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

□ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

□ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On December 13, 2006, Matrix Service Company announced that Matrix Service Industrial Contractors, Inc., its wholly owned subsidiary, has executed an Engineering, Fabrication and Construction (EFC) contract with Plains All American Pipeline, L.P. (NYSE: PAA) for the construction of above ground storage tanks in connection with the construction of a crude oil storage and terminalling facility in Patoka, Illinois. A copy of the press release is attached hereto as Exhibit 99 and is incorporated in this Item 8.01 by reference.

Item 9.01 Financial Statements and Exhibits.

The following exhibit is filed herewith:

 Exhibit No.
 Description

 99
 Press Release dated December 13, 2006, announcing an agreement to construct tankage at a terminal facility.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Matrix Service Company

Dated: December 14, 2006

By: /s/ George L. Austin

George L. Austin Chief Financial Officer and Principal Accounting Officer

EXHIBIT INDEX

<u>Exhibit No.</u> 99

Description

Press Release dated December 13, 2006, announcing an agreement to construct tankage at a terminal facility.



FOR IMMEDIATE RELEASE

MATRIX SERVICE SELECTED TO CONSTRUCT TANKAGE AT TERMINALLING FACILITY IN PATOKA, ILLINOIS

TULSA, OK – December 13, 2006 – Matrix Service Co. (Nasdaq: MTRX), a leading industrial services company, today announced that its wholly owned subsidiary, Matrix Service Industrial Contractors, Inc., has executed an Engineering, Fabrication and Construction (EFC) contract with Plains All American Pipeline, L.P. (NYSE: PAA) for the construction of above ground storage tanks (AST) in connection with the construction of a crude oil storage and terminalling facility in Patoka, Illinois. Matrix Service Industrial Contractors Inc.'s work on this project is expected to be approximately \$40 million.

The scope of work will entail construction of approximately 2.6 million barrels of tankage at Plains' crude oil storage and terminalling facility in Patoka, Illinois. Barring unforeseen weather or permitting delays, Plains anticipates that the new facility will become operational during the second half of calendar 2008. Michael J. Bradley, president and CEO of Matrix Service, said, "We are pleased to be selected as the primary contractor for Plains' new Patoka Terminal project. Over the past fourteen years, Plains has selected Matrix Service to construct and expand each of its major new grassroots storage facilities, including the Cushing Terminal, the St. James Terminal and now the Patoka Terminal. During that time, Matrix Service has remained dedicated to helping Plains play a vital role in the movement of U.S. and Canadian energy supplies by adhering to the highest standards of safety and workmanship. We look forward to continuing our long-standing relationship with Plains as they continue to expand their asset base."

About Matrix Service Company

Matrix Service Company provides general industrial construction and repair and maintenance services principally to the petroleum, petrochemical, power, bulk storage terminal, pipeline and industrial gas industries.

The Company is headquartered in Tulsa, Oklahoma, with regional operating facilities located in Oklahoma, Texas, California, Michigan, Pennsylvania, Illinois, Washington and Delaware in the U.S. and Canada.

This release contains forward-looking statements that are made in reliance upon the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. These statements are generally accompanied by words such as "anticipate", "continues", "expect", "forecast", "outlook", "believe", "estimate", "should" and "will" and words of similar effect that convey future meaning, concerning the Company's operations, economic performance and management's best judgment as to what may occur in the future. Future events involve risks and uncertainties that may cause actual results to differ materially from those we currently anticipate. The actual results for the current and future periods and other corporate developments will depend upon a number of economic, competitive and other influences, including those identified in the "Risk Factors" and "Forward Looking Statements" sections and elsewhere in the Company's reports and filings made from time to time with the Securities and Exchange Commission. Many of these risks and uncertainties are beyond the control of the Company, and any one of which, or a combination of which, could materially and adversely affect the results of the Company's operations and its financial condition. We undertake no obligation to update information contained in this release.

For more information, please contact:

Matrix Service Company

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