FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

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

Smith Lansing G (M			Date of Event equiring Statem Month/Day/Year 3/24/2008	nent	3. Issuer Name and Ticker or Trading Symbol MATRIX SERVICE CO [mtrx]						
(Last) (First) (Middle) 1109 W MAIN PARKWAY		55, 2		Relationship of Reporting Pers (Check all applicable) Director		on(s) to Issue	(M	5. If Amendment, Date of Original Filed (Month/Day/Year)			
					X	below)	Other (spe below)		6. Individual or Joint/Group Filing (Check Applicable Line)		
(Street) CATOOSA	OK	74015				VP - Fab, Engineer &	& Procure		_	y One Reporting Person y More than One erson	
(City)	(State)	(Zip)									
Table I - Non-Derivative Securities Beneficially Owned											
1. Title of Security (Instr. 4)					nt of Securities ally Owned (Instr. 4)			4. Nature of Indirect Beneficial Ownership (Instr. 5)			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
Expiratio			Expiration Da	2. Date Exercisable and Expiration Date Month/Day/Year)		3. Title and Amount of Securitie Underlying Derivative Security (4. Conversion or Exercise	Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
			Date Exercisable	Expiratior Date	n Title		Amount or Derivati Security Number of Shares		Direct (D) or Indirect (I) (Instr. 5)		

Explanation of Responses:

No securities are beneficially owned.

Lansing G. Smith

03/26/2008

** 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 5 (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.