

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549
 FORM 3 INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

1. Name and Address of Reporting Person
 MacFarland, Walt
 1500 Chester Pike

 Eddystone, PA 19022
2. Date of Event Requiring Statement (Month/Day/Year)
 3/31/2003
3. I.R.S. Identification Number of Reporting Person, if an entity (Voluntary)
4. Issuer Name and Ticker or Trading Symbol
 Matrix Service Company (MTRX)
5. Relationship of Reporting Person to Issuer (Check all applicable)
 Director 10% Owner
 Officer (give title below) Other (specify below)
6. If Amendment, Date of Original (Month/Day/Year)
7. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I Non-Derivative Securities Beneficially Owned

1) Title of Security	2) Amount of Securities Beneficially Owned	3) D or I	4) Nature of Beneficial Ownership
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Table II Derivative Securities Beneficially Owned

1) Title of Derivative Security	2) Date Exercisable and Expiration Date (Month/Day/Year)	3) Title and Amount of Securities Underlying Derivative Security	4) Conversion or exercise price of Derivative Security	5) Ownership Form of Derivative Security or Indirect(I)	6) Nature of Indirect Beneficial Ownership
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

Explanation of Responses:

SIGNATURE OF REPORTING PERSON
 /S/ MacFarland, Walt
 DATE 03/31/03