
**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). July 17, 2012

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.)

**5100 E Skelly Dr., Suite 700,
Tulsa, OK**
(Address of Principal Executive Offices)

74135
(Zip Code)

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))
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Item 2.02 Results of Operations and Financial Condition

Matrix Service Company (the “Company”) changed its reportable segments in its third quarter ended March 31, 2012. Therefore, the Company reported its results under the new reportable segments in its Quarterly Report on 10-Q for the quarter ended March 31, 2012 filed on May 8, 2012. The new reportable segments along with a description of each are as follows:

- Electrical Infrastructure segment—primarily encompasses high voltage services to investor owned utilities, and construction and maintenance services to clients with power plants. High voltage services include construction of new substations, existing substation upgrades, short run transmission line installations, distribution upgrades and maintenance, and storm restoration services. Construction and maintenance services are provided to a variety of power generation facilities, such as combined cycle plants, nuclear facilities, coal fired power stations, and renewable energy.
- Oil Gas & Chemical segment—includes our traditional turnaround activities, plant services and capital construction work in the downstream petroleum industry. Another key offering is our industrial cleaning services which include hydroblasting, hydroexcavating, chemical cleaning and vacuum services across most sectors of the energy industry. We also perform work in alternative fuels, industrial and natural gas, gas processing and compression, and upstream petroleum.
- Storage Solutions segment—includes new construction of, as well as planned and emergency maintenance services for crude and refined products aboveground storage tanks. Also included in the Storage Solutions segment is work related to specialty storage tanks including liquefied natural gas (“LNG”), liquid nitrogen/liquid oxygen (“LIN/LOX”), liquid petroleum (“LPG”) tanks and other specialty vessels including spheres. Finally, the Storage Solutions segment includes balance of plant work in storage terminals and tank farms.
- Industrial segment—includes work in the mining and metals industry, material handling, thermal vacuum chambers, as well as work in other industrial and manufacturing markets.

The Company is filing this Current Report on Form 8-K in order to provide investors with quarterly segment information for fiscal 2012, fiscal 2011 and fiscal 2010 on a basis that is consistent with the segment information included in the Company’s Quarterly Report on Form 10-Q for the quarter ended March 31, 2012. The voluntary supplemental information included in this Form 8-K provides unaudited segment information for the following periods:

- Three months ended September 30, 2009
- Three months ended December 31, 2009
- Three months ended March 31, 2010
- Three months ended June 30, 2010
- Three months ended September 30, 2010
- Three months ended December 31, 2010
- Three months ended March 31, 2011
- Three months ended June 30, 2011
- Three months ended September 30, 2011
- Three months ended December 31, 2011
- Three months ended March 31, 2012

This information in no way revises or restates the previously reported consolidated balance sheets, consolidated statements of income, consolidated statements of comprehensive income, consolidated statements of cash flows or consolidated statements of changes in stockholders' equity for these quarterly reporting periods. This information is provided as supplemental financial information that may be of interest to the Company's stockholders.

The information in this Item 2.02 and Exhibit 99 attached hereto is being furnished pursuant to Item 2.02 and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

The following exhibit is furnished herewith:

<u>Exhibit No.</u>	<u>Description</u>
99	Revenues, gross profit and operating income by reportable segment for the interim periods in fiscal 2012, 2011, and 2010 (unaudited).

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: July 17, 2012

By: /s/ Kevin S. Cavanah

Kevin S. Cavanah

Vice President and Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99	Revenues, gross profit and operating income by reportable segment for the interim periods in fiscal 2012, 2011, and 2010 (unaudited).

	Fiscal 2012 (Unaudited, in thousands)		
	September 30, 2011	December 31, 2011	March 31, 2012
Gross revenues			
Electrical Infrastructure	\$ 22,012	\$ 43,628	\$ 37,621
Oil Gas & Chemical	45,999	49,750	55,569
Storage Solutions	95,922	99,710	88,326
Industrial	6,575	8,076	3,112
	<u>\$ 170,508</u>	<u>\$ 201,164</u>	<u>\$ 184,628</u>
Less: Intersegment revenues			
Electrical Infrastructure	\$ —	\$ —	\$ —
Oil Gas & Chemical	175	33	—
Storage Solutions	1,012	167	729
Industrial	—	—	—
	<u>\$ 1,187</u>	<u>\$ 200</u>	<u>\$ 729</u>
Consolidated revenues			
Electrical Infrastructure	\$ 22,012	\$ 43,628	\$ 37,621
Oil Gas & Chemical	45,824	49,717	55,569
Storage Solutions	94,910	99,543	87,597
Industrial	6,575	8,076	3,112
	<u>\$ 169,321</u>	<u>\$ 200,964</u>	<u>\$ 183,899</u>
Gross profit			
Electrical Infrastructure	\$ 2,785	\$ 4,991	\$ 4,809
Oil Gas & Chemical	4,347	4,936	5,015
Storage Solutions	10,387	12,689	9,999
Industrial	574	482	(52)
	<u>\$ 18,093</u>	<u>\$ 23,098</u>	<u>\$ 19,771</u>
Operating income			
Electrical Infrastructure	\$ 729	\$ 2,492	\$ 2,540
Oil Gas & Chemical	1,412	2,410	1,922
Storage Solutions	4,226	6,547	3,745
Industrial	243	(249)	(792)
	<u>\$ 6,610</u>	<u>\$ 11,200</u>	<u>\$ 7,415</u>

Fiscal 2011
(Unaudited, in thousands)
Three Months Ended

	September 30, 2010	December 31, 2010	March 31, 2011	June 30, 2011	Total
Gross revenues					
Electrical Infrastructure	\$ 46,905	\$ 50,428	\$ 28,825	\$ 24,907	\$151,065
Oil Gas & Chemical	28,627	35,058	32,501	47,567	143,753
Storage Solutions	67,131	80,175	68,616	83,840	299,762
Industrial	9,314	9,966	6,785	7,869	33,934
	<u>\$ 151,977</u>	<u>\$ 175,627</u>	<u>\$136,727</u>	<u>\$164,183</u>	<u>\$628,514</u>
Less: Intersegment revenues					
Electrical Infrastructure	\$ 7	\$ —	\$ —	\$ —	\$ 7
Oil Gas & Chemical	8	113	255	23	399
Storage Solutions	124	262	139	531	1,056
Industrial	—	—	—	—	—
	<u>\$ 139</u>	<u>\$ 375</u>	<u>\$ 394</u>	<u>\$ 554</u>	<u>\$ 1,462</u>
Consolidated revenues					
Electrical Infrastructure	\$ 46,898	\$ 50,428	\$ 28,825	\$ 24,907	\$151,058
Oil Gas & Chemical	28,619	34,945	32,246	47,544	143,354
Storage Solutions	67,007	79,913	68,477	83,309	298,706
Industrial	9,314	9,966	6,785	7,869	33,934
	<u>\$ 151,838</u>	<u>\$ 175,252</u>	<u>\$136,333</u>	<u>\$163,629</u>	<u>\$627,052</u>
Gross profit					
Electrical Infrastructure	\$ 5,521	\$ 5,637	\$ 3,846	\$ 3,333	\$ 18,337
Oil Gas & Chemical	2,224	3,405	3,480	4,538	13,647
Storage Solutions	7,144	9,813	10,245	11,577	38,779
Industrial	813	913	999	1,426	4,151
	<u>\$ 15,702</u>	<u>\$ 19,768</u>	<u>\$ 18,570</u>	<u>\$ 20,874</u>	<u>\$ 74,914</u>
Operating income					
Electrical Infrastructure	\$ 3,083	\$ 3,057	\$ 1,661	\$ 1,310	\$ 9,111
Oil Gas & Chemical	(229)	877	846	1,611	3,105
Storage Solutions	1,949	4,276	4,654	5,733	16,612
Industrial	310	422	479	861	2,072
	<u>\$ 5,113</u>	<u>\$ 8,632</u>	<u>\$ 7,640</u>	<u>\$ 9,515</u>	<u>\$ 30,900</u>

	Fiscal 2010 (Unaudited, in thousands)				
	Three Months Ended				
	September 30, 2009 (a)	December 31, 2009 (b)	March 31, 2010 (c)	June 30, 2010 (d)	Total
Gross revenues					
Electrical Infrastructure	\$ 20,482	\$ 22,286	\$ 24,998	\$ 35,249	\$103,015
Oil Gas & Chemical	38,425	47,025	34,468	30,426	150,344
Storage Solutions	74,309	76,369	56,209	65,418	272,305
Industrial	5,453	5,420	6,890	9,859	27,622
	<u>\$ 138,669</u>	<u>\$ 151,100</u>	<u>\$ 122,565</u>	<u>\$ 140,952</u>	<u>\$ 553,286</u>
Less: Intersegment revenues					
Electrical Infrastructure	\$ 21	\$ —	\$ —	\$ —	\$ 21
Oil Gas & Chemical	589	409	407	55	1,460
Storage Solutions	409	266	145	171	991
Industrial	—	—	—	—	—
	<u>\$ 1,019</u>	<u>\$ 675</u>	<u>\$ 552</u>	<u>\$ 226</u>	<u>\$ 2,472</u>
Consolidated revenues					
Electrical Infrastructure	\$ 20,461	\$ 22,286	\$ 24,998	\$ 35,249	\$102,994
Oil Gas & Chemical	37,836	46,616	34,061	30,371	148,884
Storage Solutions	73,900	76,103	56,064	65,247	271,314
Industrial	5,453	5,420	6,890	9,859	27,622
	<u>\$ 137,650</u>	<u>\$ 150,425</u>	<u>\$ 122,013</u>	<u>\$ 140,726</u>	<u>\$ 550,814</u>
Gross profit					
Electrical Infrastructure	\$ 3,398	\$ 3,611	\$ 3,779	\$ 2,501	\$ 13,289
Oil Gas & Chemical	3,278	3,914	3,278	(1,349)	9,121
Storage Solutions	9,824	10,456	5,453	2,073	27,806
Industrial	917	461	783	545	2,706
	<u>\$ 17,417</u>	<u>\$ 18,442</u>	<u>\$ 13,293</u>	<u>\$ 3,770</u>	<u>\$ 52,922</u>
Operating income					
Electrical Infrastructure	\$ 1,599	\$ 1,601	\$ (311)	\$ 612	\$ 3,501
Oil Gas & Chemical	893	1,273	643	(3,658)	(849)
Storage Solutions	4,449	4,849	165	(3,280)	6,183
Industrial	390	(657)	(452)	(363)	(1,082)
	<u>\$ 7,331</u>	<u>\$ 7,066</u>	<u>\$ 45</u>	<u>\$ (6,689)</u>	<u>\$ 7,753</u>

- (a) The Oil Gas & Chemical segment included a charge of \$0.3 million and the Storage Solutions segment included a charge of \$0.9 million relating to a legal matter. These charges were recorded as a reduction to gross profit.
- (b) The Electrical Infrastructure segment and the Industrial segment included charges of \$0.2 million and \$0.6 million respectively for claims receivable excess collection costs. These costs were recorded as selling, general and administrative costs.
- (c) The Oil Gas & Chemical segment and the Storage Solutions segment included charges of \$0.2 million and \$0.5 million relating to a legal matter. These charges were recorded as a reduction to gross profit. The Electrical Infrastructure and Industrial segments included charges of \$0.2 million and \$0.4 million for claims receivable collection costs that were recorded as selling, general and administrative costs. Finally, the Electrical Infrastructure and Industrial segments included costs of \$2.5 million and \$0.4 million related to claims receivable write-offs. The write-offs were included as selling, general and administrative costs.

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- (d) The Oil Gas & Chemical segment included a charge of \$4.6 million related to projects at a Gulf Coast site. This charge was recorded as a reduction to gross profit. The Oil Gas & Chemical and Storage Solutions segment included charges of \$0.7 million and \$2.4 million related to a legal matter. These charges were recorded as a reduction to gross profit. Finally, the Electrical Infrastructure and Industrial segments included charges of \$0.1 million and \$0.3 million related to claims receivable excess collection costs. These charges were recorded as an increase to selling, general and administrative costs.