

March 15, 2022

Kevin S. Cavanah
Chief Financial Officer
Matrix Service Company
5100 E. Skelly Drive, Suite 500
Tulsa, OK 74135

Company

Fiscal Year Ended June 30, 2021
2021

Re: Matrix Service

Form 10-K for the
Filed September 13,
File No. 001-15461

Dear Mr. Cavanah:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction