

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

OMB APPROVAL	
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1. Name and Address of Reporting Person* DAVIS VANCE REGAN _____ (Last) (First) (Middle) 3 ALSCOT CIRCLE _____ (Street) LANGHORNE PA 19047 _____ (City) (State) (Zip)			2. Issuer Name and Ticker or Trading Symbol MATRIX SERVICE CO [MTRX]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) VP - MSICI		
			3. Date of Earliest Transaction (Month/Day/Year) 01/24/2006					
			4. If Amendment, Date of Original Filed (Month/Day/Year)					
			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person					

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock ⁽¹⁾	01/24/2006		M		12,000	A	\$2.4065	12,000	D	
Common Stock ⁽¹⁾	01/24/2006		S		12,000	D	\$10	0	D	
Common Stock ⁽¹⁾	01/24/2006		M		4,000	A	\$2.125	4,000	D	
Common Stock ⁽¹⁾	01/24/2006		S		4,000	D	\$10	0	D	
Common Stock ⁽¹⁾	01/24/2006		M		4,064	A	\$3.025	4,064	D	
Common Stock ⁽¹⁾	01/24/2006		S		4,064	D	\$10	0	D	
Common Stock ⁽¹⁾	01/24/2006		M		6,000	A	\$3.7	6,000	D	
Common Stock ⁽¹⁾	01/24/2006		S		6,000	D	\$10	0	D	
Common Stock ⁽¹⁾	01/24/2006		M		1,500	A	\$4.6	1,500	D	
Common Stock ⁽¹⁾	01/24/2006		S		1,500	D	\$10	0	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Incentive Stock Option (right to buy) ⁽¹⁾	\$2.4065	01/24/2006		M			12,000	(2)	07/11/2010	Common Stock ⁽¹⁾	12,000	(3)	37,564	D	
Incentive Stock Option (right to buy) ⁽¹⁾	\$2.125	01/24/2006		M			4,000	(2)	10/18/2010	Common Stock ⁽¹⁾	4,000	(3)	33,564	D	
Incentive Stock option (right to buy) ⁽¹⁾	\$3.025	01/24/2006		M			4,064	(2)	10/23/2011	Common Stock ⁽¹⁾	4,064	(3)	29,500	D	
Incentive Stock Option (right to buy) ⁽¹⁾	\$3.7	01/24/2006		M			6,000	(2)	10/22/2012	Common Stock ⁽¹⁾	6,000	(3)	23,500	D	

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Incentive Stock Option (right to buy) ⁽¹⁾	\$4.6	01/24/2006		M			1,500	(2)	10/26/2014	Common Stock ⁽¹⁾	1,500	(3)	22,000	D	

Explanation of Responses:

- Matrix Service Company Common Stock
- These stock options become exercisable in five equal annual installments, commencing one year after the grant date.
- Not applicable.

Vance R. Davis

01/26/2006

** 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 4 (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.