

Registration No. 33-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

MATRIX SERVICE COMPANY
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

73-1352174
(I.R.S. Employer
Identification No.)

10701 East Ute Street
Tulsa, Oklahoma
(Address of Principal Executive Offices)

74116
(Zip Code)

MATRIX SERVICE COMPANY
1991 STOCK OPTION PLAN
(Full title of the plan)

C. William Lee
10701 East Ute Street
Tulsa, Oklahoma 74116
(918) 838-8822
(Name, address, including zip code, and telephone number,
including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share
----- Common Stock, par value \$0.01 per share	550,000	\$7.50 (1)
Proposed maximum aggregate offering price	Amount of registration fee	
----- \$4,125,000 (1)	----- \$1,216.88 (1)	

(1) Estimated solely for the purpose of calculating the registration fee, based upon the average of the high and low prices of a share of the Company's Common Stock on the NASDAQ National Market System on June 12, 1998 pursuant to Rule 457(c).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

This Registration Statement on Form S-8 is being filed solely to register additional securities. In accordance with General Instruction E of Form S-8, the Company hereby incorporates by reference the contents of the Company's registration statement on Form S-8 (No. 33-71604), as amended, originally filed with the Securities and Exchange Commission (the "Commission") on November 12, 1993 relating to the Matrix Service Company 1991 Stock Option Plan, as amended.

Item 8. Exhibits.

Exhibit Number	Description
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5.1	Opinion of Andrews & Kurth L.L.P.
23.1	Consent of Andrews & Kurth L.L.P. (included in the opinion field as Exhibit 5.1 to this Registration Statement).
23.2	Consent of Ernst & Young L.L.P.

23.3

Power of Attorney (set forth on the signature page contained in Part II of this Registration Statement)

June 12, 1998

ANDREWS & KURTH L.L.P.
Attorneys
Texas Commerce Tower
600 Travis, Suite 4200
Houston, Texas 77002

Board of Directors
Matrix Service Company
10701 East Ute Street
Tulsa, Oklahoma 74116

Ladies and Gentlemen:

We have acted as counsel to Matrix Service Company, a Delaware corporation (the "Company") in connection with the Company's Form S-8 relating to the registration under the Securities act, of 1933, as amended, of the issuance of up to an additional 550,000 shares (the "Shares") of common stock, par value \$0.01 per share (the "Common Stock"), pursuant to the Matrix Service Company 1991 Stock Option Plan, as amended (the "Plan").

As the basis for the opinions hereinafter expressed, we have examined such corporate records and documents, certificates of corporate and public officials and such other instruments as we have deemed necessary for the purposes of the opinions contained herein. As to all matters of fact material to such opinions, we have relied upon the representations of officers of the Company. We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity with the original documents of all documents submitted to us as copies.

Based upon the foregoing and having due regard for such legal considerations as we deem relevant, we are of the opinion that the Shares have been duly authorized, and that the Shares, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and nonassessable.

We hereby consent to the inclusion of this opinion as an exhibit to the Registration Statement.

Very truly yours,

ANDREWS & KURTH LLP

CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 33-) pertaining to the Matrix Service Company 1991 Stock Option Plan of our report dated August 15, 1997, with respect to the consolidated financial statements of Matrix Service Company included in its Annual Report (Form 10-K) for the year ended May 31, 1997, filed with the Securities and Exchange Commission.

Tulsa, Oklahoma
June 15, 1998

ERNST & YOUNG L.L.P.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Tulsa, State of Oklahoma, on the 12th day of June, 1998.

Matrix Service Company

By: /s/ Martin L. Rinehart

 Martin L. Rinehart
 President and Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned officers and directors of Matrix Service Company (the Company) hereby constitutes and appoints Martin L. Rinehart and C. William Lee, and each of them (with full power to each of them to act alone), his true and lawful attorney-in-fact and agent, with full power of substitution, for him and on his behalf and in his name, place and stead, in any and all capacities, to sign, execute and file this Registration Statement under the Securities Act of 1933, as amended, and any or all amendments (including, without limitation, post-effective amendments), with all exhibits and any and all documents required to be filed with respect thereto, with the Securities and Exchange Commission or any regulatory authority, granting unto such attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in order to effectuate the same, as fully to all intents and purposes as he himself might or could do if personally present, hereby ratifying and confirming all that such attorneys-in-fact and agents, or any of them, or their substitute or substitutes, may lawfully do or cause to be done.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
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/S/ Martin L. Rinehart ----- Martin L. Rinehart	President, Chief Executive Officer and Director (Principal executive officer)	June 12, 1998
/S/ C. William Lee ----- C. William Lee	Vice President - Finance and and Director (Principal financial and accounting officer)	June 12, 1998
/S/ Hugh E. Bradley ----- Hugh E. Bradley	Director	June 12, 1998
/S/ Robert L. Curry ----- Robert L. Curry	Director	June 12, 1998
/S/ William P. Wood ----- William P. Wood	Director	June 12, 1998
/S/ John S. Zink ----- John S. Zink	Director	June 12, 1998