

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 15, 2022

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

> Re: Matrix Service Company Form 10-K for the Fiscal Year Ended June 30, 2021 Filed September 13, 2021 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