

MATRIX SERVICE CO  
Form 10-Q/A  
February 11, 2005  
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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 10-Q/A**

(Amendment No. 1)

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(Mark One)

**Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

For the quarterly period ended August 31, 2004

or

**Transition Report Pursuant to Section 13 or 15 (d) of the Securities Exchange Act of 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File number 001-15461

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**MATRIX SERVICE COMPANY**

(Exact name of registrant as specified in its charter)

**DELAWARE**  
(State of incorporation)

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

**10701 E. Ute St., Tulsa, Oklahoma 74116-1517**

(Address of principal executive offices and zip code)

**Registrant's telephone number, including area code: (918) 838-8822**

**Not Applicable**

(Former name, former address and former fiscal year, if changed since last report)

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of October 6, 2004, there were 19,285,276 shares of the Company's common stock, \$0.01 par value per share, issued and 17,316,326 shares outstanding.

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**EXPLANATORY NOTE**

This Amendment No. 1 on Form 10-Q/A is being filed as an amendment to our Quarterly Report on Form 10-Q for the fiscal quarter ended August 31, 2004 to revise Part I, Item 4 in the original Form 10-Q. The amendment is made solely to clarify the Company's conclusion that its disclosure controls were effective. Language in the original report might have been read incorrectly to suggest that the conclusion was somehow qualified or limited.

This Quarterly Report on Form 10-Q/A amends and restates Item 4 of Part I of the original Quarterly Report on Form 10-Q, and no other information included in the original Quarterly Report on Form 10-Q is amended hereby.

For a discussion of events and developments subsequent to August 31, 2004, see our Quarterly Report on Form 10-Q for the quarter ended November 30, 2004. This Amendment No. 1 to our Quarterly Report on Form 10-Q for the quarterly period ended August 31, 2004 has not been updated to reflect any events or developments occurring subsequent to August 31, 2004.

**PART I**

**FINANCIAL INFORMATION**

**Item 4. Controls and Procedures**

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our Securities Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure based on the definition of "disclosure controls and procedures" in Rule 13a-15(e). In designing and evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures. We carried out an evaluation, under the supervision and with the participation of our management, including our Chief Executive Officer and our Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of August 31, 2004. Based on the foregoing, our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures were effective at the reasonable assurance level.

There have been no changes in our internal controls over financial reporting that have materially affected, or are reasonably likely to materially affect our internal controls over financial reporting during the quarter ended August 31, 2004.

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PART II

OTHER INFORMATION

**Item 6. Exhibits**

Exhibit 31.1: Certification Pursuant to Section 302 of Sarbanes-Oxley Act of 2002 CEO.

Exhibit 31.2: Certification Pursuant to Section 302 of Sarbanes-Oxley Act of 2002 CFO.

Signature

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 thereunto duly authorized.

**MATRIX SERVICE COMPANY**

Date: February 9, 2005

By: George L. Austin

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George L. Austin Vice President-Finance and Chief Financial  
Officer signing on behalf of the registrant and as the registrant's chief  
accounting officer.

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**EXHIBIT INDEX**

Exhibit 31.1:	Certification Pursuant to Section 302 of Sarbanes-Oxley Act of 2002	CEO.
Exhibit 31.2:	Certification Pursuant to Section 302 of Sarbanes-Oxley Act of 2002	CFO.