FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OMB APPROVAL											
	OMB Number:	3235-0287										
ı	Estimated average burden											

0.5

hours per response:

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

1. Name and Address of Reporting Person* WAGNER ROBERT D						2. Issuer Name and Ticker or Trading Symbol COMFORT SYSTEMS USA INC [FIX]								neck al X	utionship of Reporting call applicable) Director Officer (give title below)		g Person(s) to Issu 10% Owr Other (sp below)		ner
					3. Date of Earliest Transaction (Month/Day/Year) 05/17/2007									pecify					
	treet) VESTLAKE VILLAGE CA 91362-471		6	4. II	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Liı	e) <mark>X</mark> I	ividual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(St	tate)	(Zip)																
		Tab	le I - Non	-Deriv	ative	e Se	curities	s Acc	quired, D	Disp	osed o	f, or Be	neficia	lly O	wned				
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)					Execution Dat		Date,	Code (Instr.					d Se	5. Amount of Securities Beneficially Owned following		Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
									Code	<i>,</i>	Amount (A) or (D)		Price	l Tr	Reported Transaction(s) (Instr. 3 and 4)				Instr. 4)
	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 D if any (Month/Day/	Date, T	Code (Inst				6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amou of Securities Underlying Derivative Securit (Instr. 3 and 4)		Derivat Securit		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	/ E	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	Code	v	(A)	(D)	Date Exercisable	Expiration Date Title Amount or Number of Shares									
Option to Buy	\$13.51	05/17/2007			A		10,000		(1)		(2)	Common Stock	10,000	\$1	3.51	10,000		D	

Explanation of Responses:

- 1. Each Award shall become exercisable to the full extent of all shares covered thereby one year after the date of grant.
- $2. \ Options \ will \ expire \ at the \ earlier \ of \ ten \ years \ from \ the \ date \ of \ grant \ or \ one \ year \ following \ termination \ of \ service \ as \ Director.$

/s/ Robert D. Wagner, Jr. 05/21/2007

** 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.