SEC Form 4	
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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OND NUMBER.	3233-0207
Estimated average burd	en
hours per response:	0.5

1. Name and Address of Reporting Person [*] TANNER THOMAS N	2. Issuer Name and Ticker or Trading Symbol <u>COMFORT SYSTEMS USA INC</u> [FIX]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner V Officer (give title Other (specify
(Last) (First) (Middle) 6862 CLARET CIRCLE	3. Date of Earliest Transaction (Month/Day/Year) 03/04/2005	X below) below) Chief Operation Officer
(Street) FAYETTEVILLE NY 13066 (City) (State) (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person 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)	Code (ransaction Disposed Of (D) (Instr code (Instr.					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	Transaction(s) (Instr. 3 and 4)		(1130. 4)	
Common Stock	03/04/2005		М		1,500	A	\$2.875	66,058	Ι	See footnote. ⁽²⁾	
Common Stock	03/04/2005		S		1,500	D	\$8.0667	64,558	Ι	See footnote. ⁽²⁾	

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. Transa Code (8)		of Deri Sec Acq (A) Disp of (I	oosed D) tr. 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year)		piration Date Amount of		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				
Option to Buy	\$2.875	03/04/2005		М			1,500	(1)	03/31/2005	Common Stock	1,500	\$2.875	1,500	I	See footnote. ⁽²⁾

Explanation of Responses:

1. Options vest in equal annual installments on each of the first four anniversaries from the date of grant.

2. Represents exercise of options by spouse prior to such options' expiration.

<u>/s/ Thomas N. Tanner</u>

** Signature of Reporting Person

03/07/2005 Date

Signature of Nepotiting FeISOII

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.