Г

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

) 3	Check this box if no longer subject to Section 16. Form 4 or Form 5 biligations may continue. See Instruction 1(b).
-----	--

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 OMB Number: 3235-0287 Estimated average burden hours per response: 0.5

			of Section So(n) of the investment Company Act of 1940			
Trent T Mc			2. Issuer Name and Ticker or Trading Symbol <u>COMFORT SYSTEMS USA INC</u> [FIX]		ationship of Reporting Pe k all applicable) Director Officer (give title below)	erson(s) to Issuer 10% Owner Other (specify below)
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/04/2011		V.P., General Cour	sel and Secy
C/O COMFO	RT SYSTEMS	USA, INC.				
675 BERING	DRIVE, SUITE	E 400		_		
(Street)			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	vidual or Joint/Group Fili	ng (Check Applicable
HOUSTON	ТХ	77057		X	Form filed by One Re	porting Person
	1/1				Form filed by More th Person	an One Reporting
(City)	(State)	(Zip)				

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)	Transaction Code (Instr.		4. Securities Disposed Of			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)
Common Stock	04/04/2011(1)		F		686 ⁽²⁾	D	\$14.09 ⁽³⁾	37,721 ⁽⁵⁾	D	
Common Stock	04/04/2011(1)		F		820(4)	D	\$14.09 ⁽³⁾	36,901 ⁽⁵⁾	D	

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)		5. Number of Expiration D Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Derivative deri Security Sec (Instr. 5) Ben Owr Foll Rep Trar	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				

Explanation of Responses:

1. Forfeited shares are related to performance stock that vested on April 1, 2011 and were priced based on high and low daily stock price average on April 1, 2011. Forfeitures were processed on April 4, 2011.

2. Reflects the third and final vest for Performance Stock Award dated March 26, 2008.

3. Price is based on high and low daily stock price average of the Company as of April 1, 2011.

4. Reflects the second vest for Performance Stock Award dated March 26, 2009.

5. Includes 524 shares of FIX common stock under the Company's 401(k) plan as of April 1, 2011.

/s/ Trent T. McKenna 04/06/2011

** 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.