FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

<i>N</i> ashington,	D.C.	20549	

ington, D.C. 20549	ON

l	OMB APPROVAL									
l	OMB Number:	3235-0287								
l	Estimated average burde	en								
l	hours per response:	0.5								

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]								Relationship neck all appli X Directo	cable)	Person(s) to Is		
(Last) (First) (Middle) 1759 SHAWNESS COURT				3. Date of Earliest Transaction (Month/Day/Year) 05/18/2006									Officer below)	(give title	Other below)	specify	
(Street) THOUSA OAKS	AND C	A	91362-471	5	4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Lir	e) X Form f	iled by One Filed by More	Froup Filing (Check Applicable One Reporting Person More than One Reporting	
(City)	(S	ate)	(Zip)														
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																	
1. Title of Security (Instr. 3) 2. Transa Date (Month/L				Execution Date,		Transaction Disposed Of (D) Code (Instr. 5)			es Acquired (A) or Of (D) (Instr. 3, 4 and		es F ally (Following (6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership				
								Code V	An	mount	(A) or (D)	Price	Reporte Transac (Instr. 3	tion(s)		(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	Date Execution (Month/Day/Year) if any	3A. Deemed Execution D if any (Month/Day/	Date, T	i. Transaction Code (Instr.		of		6. Date Exercisable and Expiration Date (Month/Day/Year)		e and	7. Title and Amo of Securities Underlying Derivative Secu (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction((Instr. 4)	Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				C	Code	v	(A)	(D)	Date Exercisable	Expir Date	ration	Title	Amount or Number of Shares				
Option to Buy	\$12.9	05/18/2006			A		10,000		(1)	(2	(2)	Common Stock	10,000	\$12.9	10,000	D	

Explanation of Responses:

- 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.

05/23/2006 ** 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.