

Mail Stop 0510

April 22, 2005

via U.S. mail and facsimile

Mr. William George  
Executive Vice President and CFO  
Comfort Systems USA, Inc.  
777 Post Oak Blvd., Suite 500  
Houston, TX 77056

RE: Form 10-K for the fiscal year ended December 31, 2004  
Form 8-K filed March 3, 2005  
File No. 1-13011

Dear Mr. George:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 824-5685 or, in his absence, to the undersigned at (202) 942-1774.

Sincerely,

Rufus Decker  
Accounting Branch Chief

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Mr. J. Gordon Beittenmiller  
March 25, 2005  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0510

DIVISION OF  
CORPORATION FINANCE