

SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

FORM S-8
 REGISTRATION STATEMENT
 UNDER THE SECURITIES ACT OF 1933

COMFORT SYSTEMS USA, INC.
 (Exact name of registrant as specified in its charter)

DELAWARE
 (STATE OF JURISDICTION OF
 INCORPORATION OR ORGANIZATION)

76-0526487
 (I.R.S. EMPLOYER
 IDENTIFICATION NO.)

777 POST OAK BOULEVARD, SUITE 500
 HOUSTON, TEXAS 77056
 (713) 830-9600
 (ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE
 NUMBER, INCLUDING AREA CODE, OF REGISTRANTS
 PRINCIPAL EXECUTIVE OFFICES)

1998 EMPLOYEE STOCK PURCHASE PLAN
 (FULL TITLE OF THE PLAN)

WILLIAM F. MURDY
 CHIEF EXECUTIVE OFFICER
 COMFORT SYSTEMS USA, INC.
 777 POST OAK BOULEVARD, SUITE 500
 HOUSTON, TEXAS 77056
 (713) 830-9600
 FAX: (713) 830-9696
 (NAME, ADDRESS, AND TELEPHONE NUMBER, INCLUDING AREA CODE, OF AGENT FOR SERVICE)

COPY TO:
 WILLIAM GEORGE, ESQ.
 GENERAL COUNSEL
 COMFORT SYSTEMS USA, INC.
 777 POST OAK BOULEVARD, SUITE 500
 HOUSTON, TEXAS 77056
 (713) 830-9600
 FAX: (713) 830-9696

TITLE OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED (1)	MAXIMUM OFFERING PRICE PER UNIT (2)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE	AMOUNT OF REGISTRATION FEE
Common Stock (par value \$0.01 per share)(1)	600,000	\$4.13	\$2,478,000	\$654.19

- Pursuant to Rule 416(a), this Registration Statement also registers such indeterminate number of additional shares of Common Stock issuable in connection with stock splits, share dividends or similar transactions.
- Estimated pursuant to Rule 457(h) solely for the purpose of calculating the registration fee based on the average of the high and low sales prices for the Common Stock as reported by the New York Stock Exchange on August 18, 2000.

EXPLANATION STATEMENT

This registration statement is being filed to register additional securities for issuance under the 1998 Employee Stock Purchase Plan pursuant to General Instruction E of Form S-8. The contents of the Registrant's registration statement on Form S-8, file no. 333-38011, and each of the documents incorporated or deemed to be incorporated by reference thereby, are hereby incorporated herein by reference.

EXHIBITS

4.1* Amendment to 1998 Employee Stock Purchase Plan

5.1* Opinion of William George, General Counsel, Comfort Systems USA, Inc.

23.1* Consent of Arthur Andersen LLP

23.2* Consent of William George (included in Exhibit 5.1)

24.1* Powers of Attorney (included on the signature page of this Registration Statement)

* Filed herewith

SIGNATURES

In accordance with the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements of filing on Form S-8 and has duly authorized this Registration Statement to be signed on its behalf by the undersigned, in the City of Houston, State of Texas on August 18, 2000.

COMFORT SYSTEMS USA, INC.

By:/s/ WILLIAM F. MURDY,
William F. Murdy,
CHIEF EXECUTIVE OFFICER

We, the undersigned directors and officers of Comfort Systems USA, Inc., constitute and appoint William F. Murdy or William George, III, or either of them, our true and lawful attorneys and agents, to do any and all acts and things in our name and on our behalf in our capacities as directors and officers, and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act of 1933, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with the filing of this Registration Statement, including specifically without limitation, power and authority to sign for any of us, in our names in the capacities indicated below, any and all amendments hereto; and we do each hereby ratify and confirm all that the said attorneys and agents, or either of them, shall do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE -----	TITLE -----	DATE ----
/s/ WILLIAM F. MURDY William F. Murdy	Chairman of the Board and Chief Executive Officer	August 18, 2000
/s/ J. GORDON BEITTENMILLER J. Gordon Beittenmiller	Senior Vice President, Chief Financial Officer and Director (principal accounting and financial officer)	August 18, 2000

SIGNATURE

TITLE

DATE

/s/ GARY E. HESS Gary E. Hess	Executive Vice President, Chief Operating Officer and Director	August 18, 2000
/s/ ALFRED J. GIARDENELLI, JR. Alfred J. Giardenelli, Jr.	Director	August 18, 2000
/s/ STEVEN S. HARTER Steven S. Harter	Director	August 18, 2000
/s/ JOHN MERCADANTE, JR. John Mercadante, Jr.	Director	August 18, 2000
/s/ ROBERT J. POWERS Robert J. Powers	Director	August 18, 2000
/s/ DIANE D. SANDERS Diane D. Sanders	Director	August 18, 2000
/s/ MARK P. SHAMBAUGH Mark P. Shambaugh	Director	August 18, 2000

EXHIBIT INDEX

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* Filed herewith

AMENDMENT
TO THE
COMFORT SYSTEMS USA, INC.
1998 EMPLOYEE STOCK PURCHASE PLAN

This Amendment to the Comfort Systems USA, Inc. (the "Company") 1998 Employee Stock Purchase Plan (the "Amendment") is executed pursuant to Section 8.1 of the Company's 1998 Employee Stock Purchase Plan (the "Plan"). All capitalized and undefined terms used herein shall have the meanings ascribed to such terms in the Plan.

WHEREAS, the Company's Board of Directors (the "Board") is authorized by Section 8.1 of the Plan to amend the Plan from time to time, subject to any required stockholder approval of any such amendments; and

WHEREAS, at a meeting of the Board on March 3, 2000 the Board authorized an increase in the number of shares authorized for issuance under the Purchase Plan by 600,000; and

WHEREAS, at the annual meeting of stockholders held on May 18, 2000, the Company's stockholders approved the Amendment.

NOW, THEREFORE, in order to amend Section 4.1 of the Purchase Plan as authorized by the Board and approved by the stockholders:

1. The first sentence of Section 4.1 of the Purchase Plan is hereby revised in its entirety to read as follows:

"Subjects to the adjustments in Sections 4.2 and 4.3, an aggregate of Nine Hundred Thousand (900,000) shares of Common Stock shall be available for purchase by Participants pursuant to the provisions of the Plan."

2. Except as amended hereby, the terms and provisions of the Plan shall remain in full force and effect, and the Plan and this Amendment shall be read, taken and construed as one and the same instrument.

IN WITNESS WHEREOF, and as conclusive evidence of the adoption of the foregoing Amendment to the Plan by the directors of the Company and approval and adoption thereof by the stockholders of the Company, the Company has caused this Amendment to be duly executed in its name and behalf by its proper officers thereunto duly authorized as of the 20th day of May, 2000.

COMFORT SYSTEMS USA, INC.

By: /s/ WILLIAM GEORGE
William George
Senior Vice President

[COMFORT SYSTEMS USA, INC. LETTERHEAD]

August 22, 2000

U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

I am General Counsel of Comfort Systems USA, Inc. (the "Company"), and I have represented the Company in connection with the preparation of a Registration Statement on Form S-8 of the Company relating to 600,000 shares of common stock, par value \$.01 per share (the "Common Stock"), of the Company being registered for issuance pursuant to the 1998 Employee Stock Purchase Plan (the "Plan").

I have examined the Certificate of Incorporation, as amended, and the By-laws of the Company, the Plan and such other corporate documents and records as I have deemed necessary or appropriate in order to render the opinions set forth below.

Based upon the foregoing, and subject to the qualification that I am admitted to the practice of law only in the State of Massachusetts and do not purport to be expert in the laws of any jurisdiction other than the State of Massachusetts and the United States, I am of the opinion that:

1. The shares of Common Stock to be issued under the Plan are duly authorized.

2. When the Common Stock is issued and delivered in accordance with and pursuant to the terms of the Plan, such Common Stock will be validly issued, fully paid and nonassessable.

This opinion is given as of the date hereof, and I assume no obligation to advise you after the date hereof of facts or circumstances that come to my attention or changes in law that occur which could affect the opinions contained herein.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement and the reference to me in Item 5.1 of the Registration Statement.

Very truly yours,

/s/ WILLIAM GEORGE
William George
General Counsel

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of our report dated February 22, 2000 included in Comfort Systems USA, Inc's Form 10-K for the year ended December 31, 1999 and to all references to our Firm included in this registration statement.

ARTHUR ANDERSEN LLP
/s/ ARTHUR ANDERSEN LLP

Houston, Texas
August 21, 2000