
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) **August 14, 2008**

Comfort Systems USA, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-13011
(Commission
File Number)

76-0526487
(IRS Employer
Identification No.)

777 Post Oak Boulevard, Suite 500
Houston, Texas
(Address of principal executive offices)

77056
(Zip Code)

Registrant's telephone number, including area code **(713) 830-9600**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events

Attached and incorporated herein by reference as Exhibit 99.1 is a copy of a press release of Comfort Systems USA, Inc., a Delaware corporation (the "Company") dated August 18, 2008 announcing that its Board of Directors (the "Board") has approved an amendment to the Company's stock repurchase program to increase the shares authorized and remaining as available to purchase back up to 1,000,000 shares by authorizing the Company to acquire up to 775,060 additional shares of its outstanding common stock. The Company's existing stock repurchase program had previously authorized the repurchase of up to 2,113,283 shares of the Company's outstanding common stock.

Through August 14, 2008, the Company had repurchased 1,888,343 shares of the Company's common stock at an aggregate price of \$24.0 million. This extension of the stock repurchase program will "top off" the plan and permit the Company to repurchase up to an additional one million shares of its currently outstanding common stock beyond what had already been purchased as of August 14, 2008.

The share repurchases will be made from time to time at the Company's discretion in the open market or privately negotiated transactions as permitted by securities laws and other legal requirements, and subject to market conditions and other factors. The Company expects that the share repurchases will be financed with available cash. The Company's Board of Directors may modify, suspend, extend or terminate the program at any time.

Attached and incorporated herein by reference as Exhibit 99.2 is a copy of a press release of the Company dated August 18, 2008 announcing that it has acquired Delcard Associates, Inc., a Delaware corporation and a full service commercial HVAC company based in Wilmington, Delaware.

Item 9.01 Financial Statements and Exhibits

The following exhibit is included herein:

Exhibit 99.1 Press release dated August 18, 2008 announcing the Board's approval of the amended stock repurchase program.

Exhibit 99.2 Press release dated August 18, 2008 announcing that it has acquired Delcard Associates, Inc., a Delaware corporation a full service commercial HVAC company based in Wilmington, Delaware.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMFORT SYSTEMS USA, INC.

By: /s/ Trent T. McKenna
Trent T. McKenna, Vice President
and General Counsel

Date: August 19, 2008



CONTACT: William George
Chief Financial Officer
713-830-9600

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FOR IMMEDIATE RELEASE

COMFORT SYSTEMS INCREASES STOCK REPURCHASE PROGRAM

Houston, TX — August 18, 2008 — Comfort Systems USA, Inc. (NYSE: FIX), a leading provider of commercial, industrial and institutional heating, ventilation and air conditioning (“HVAC”) services, today announced that its Board of Directors has approved an amendment to the company’s stock repurchase program to increase the shares authorized and remaining as available to purchase back up to 1,000,000 shares by authorizing the company to acquire up to 775,060 additional shares of its outstanding common stock. The company’s existing stock repurchase program had previously authorized the repurchase of up to 2,113,283 shares of the company’s outstanding common stock.

Through August 14, 2008, the Company had repurchased 1,888,343 shares of the company’s common stock at an aggregate price of \$24.0 million. This extension of the stock repurchase program will “top off” the plan and permit the Company to repurchase up to an additional one million shares of its currently outstanding common stock beyond what had already been purchased as of August 14, 2008.

The share repurchases will be made from time to time at the Company’s discretion in the open market or privately negotiated transactions as permitted by securities laws and other legal requirements, and subject to market conditions and other factors. The Company expects that the share repurchases will be financed with available cash. The Company’s Board of Directors may modify, suspend, extend or terminate the program at any time.

Comfort Systems USA[®] is a premier provider of business solutions addressing workplace comfort, with 74 locations in 59 cities around the nation. For more information, visit the Company’s website at www.comfortsystemsusa.com.

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the current plans and expectations of Comfort Systems USA, Inc. and involve risks and uncertainties that could cause actual future activities and results of operations to be materially different from those set forth in the forward-looking statements. Important factors that could cause actual results to differ include, among others, national or regional weakness in non-residential construction activity, difficulty in obtaining or increased costs associated with bonding, shortages of labor and specialty building materials, the use of incorrect estimates for bidding a fixed price contract, undertaking contractual commitments that exceed our labor resources, retention of key management, the Company’s backlog failing to translate into actual revenue or profits, errors in the Company’s percentage of completion method of accounting, the result of competition in the Company’s markets, seasonal fluctuations in the demand for HVAC systems, the imposition of past and future liability from environmental, safety, and health regulations including the inherent risk associated with self-insurance, adverse litigation results and other risks detailed in the Company’s reports filed with the Securities and Exchange Commission. Important factors that could cause actual results to differ are discussed under “Item 1A. Company Risk Factors” in the Company’s Annual Report on Form 10-K for the year ended December 31, 2007. These forward-looking statements speak only as of the date of this release. Comfort Systems USA, Inc. expressly disclaims any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained herein to reflect any change in Comfort Systems USA, Inc.’s expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.



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FOR IMMEDIATE RELEASE

COMFORT SYSTEMS USA ACQUIRES MECHANICAL CONTRACTOR

Houston, TX – August 18, 2008 – Comfort Systems USA, Inc. (NYSE: FIX), a leading provider of commercial, industrial and institutional heating, ventilation and air conditioning (“HVAC”) services, today announced that it has acquired Delcard Associates, Inc. (“Delcard”), a full service commercial HVAC company based in Wilmington, Delaware. Delcard had 2007 revenues of approximately \$45 million, and if Delcard had been part of Comfort Systems in 2007 we believe it would have contributed earnings before interest, taxes, depreciation and amortization of at least \$3.2 million.

Bill Murdy, Comfort Systems USA’s Chairman and CEO, noted, “We are very pleased to bring Delcard into the Comfort Systems USA family of companies. Delcard has an ideal geographic location for Comfort Systems, and given its construction and service reputation throughout Delaware, and especially given the strength of its excellent workforce, we believe Delcard will make a strong contribution to our continuing operations.”

Comfort Systems USA^o is a premier provider of business solutions addressing workplace comfort, with 74 locations in 59 cities around the nation. For more information, visit the Company’s website at www.comfortsystemsusa.com.

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the current plans and expectations of Comfort Systems USA, Inc. and involve risks and uncertainties that could cause actual future activities and results of operations to be materially different from those set forth in the forward-looking statements. Important factors that could cause actual results to differ include, among others, national or regional weakness in non-residential construction activity, difficulty in obtaining or increased costs associated with bonding, shortages of labor and specialty building materials, the use of incorrect estimates for bidding a fixed price contract, undertaking contractual commitments that exceed our labor resources, retention of key management, the Company’s backlog failing to translate into actual revenue or profits, errors in the Company’s percentage of completion method of accounting, the result of competition in the Company’s markets, seasonal fluctuations in the demand for HVAC systems, the imposition of past and future liability from environmental, safety, and health regulations including the inherent risk associated with self-insurance, adverse litigation results and other risks detailed in the Company’s reports filed with the Securities and Exchange Commission. Important factors that could cause actual results to differ are discussed under “Item 1A. Company Risk Factors” in the Company’s Annual Report on Form 10-K for the year ended December 31, 2007. These forward-looking statements speak only as of the date of this release. Comfort Systems USA, Inc. expressly disclaims any obligation or undertaking to release publicly any updates or revisions to any forward-looking statement contained herein to reflect any change in Comfort Systems USA, Inc.’s expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.

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