FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

ON	/IB /	APPROVAL

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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* HARTER STEVEN S						2. Issuer Name and Ticker or Trading Symbol COMFORT SYSTEMS USA INC [FIX]								5. Relationship of Repor (Check all applicable) X Director			ting Per	()	ssuer Owner	
(Last) THREE I	(Fir	rst) (1 7, SUITE 1430		3. Date of Earliest Transaction (Month/Day/Year) 12/08/2006									Officer (give titl below)			Other (specify below)				
Street) HOUSTON TX (City) (State) (Zip)					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								Line)	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
			e I - I					s Ad		ed, D	isposed o			iall	1					
1. Title of Security (Instr. 3) 2. Transactio Date (Month/Day/Y					Execution Date,		·	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 an			5)	Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of ndirect Beneficial Ownership		
									Code	v	Amount	(A) or (D)	Price		Reporte Transac (Instr. 3	tion(s)			Instr. 4)	
Common Stock 12/08/20				006	o l			S		23,100	D	\$13.12	216 16		1,434	I		By Partnership		
Common Stock 12/11/2				006	6			S		37,300	D	\$13.00	13.0005		127,134			By Partnership		
Common Stock 12/12/20				006	06			S		72,135	D	\$12.79	951	55,000]		By Partnership		
		Та	ble I								posed of, convertib				Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execution Date, If any			saction e (Instr. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		ative rities ired osed	Expir (Mon	te Exe ration I th/Day	(/Year)			De Se (Ir	erivative ecurity nstr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	i C i F illy C o	0. Ownership Form: Direct (D) or Indirect I) (Instr. 4)	Beneficial Ownership t (Instr. 4)	
				Co		v	(A)	(D)	Date Exerc	cisable	Expiration Date	Title	Number of Shares							

Explanation of Responses:

/s/ Steve Harter

12/12/2006

** Signature of Reporting Person

^ 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.