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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 11-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934

FOR THE TRANSITION PERIOD FROM _____ TO _____

COMMISSION FILE NUMBER 1-13011

A. Full title of the Plan and address of the Plan, if different from that of
the issuer named below:

COMFORT SYSTEMS USA, INC. 401 (k) PLAN
777 POST OAK BLVD., SUITE 500
HOUSTON, TX 77056

B. Name of issuer of the securities held pursuant to the Plan and the address
of its principal executive office:

COMFORT SYSTEMS USA, INC.
777 POST OAK BLVD., SUITE 500
HOUSTON, TX 77056

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COMFORT SYSTEMS USA, INC. 401(k) PLAN
INDEX TO FORM 11-K
FOR THE YEAR ENDED DECEMBER 31, 2002

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REPORT OF INDEPENDENT AUDITORS

Plan Administrator
Comfort Systems USA, Inc. 401(k) Plan

We have audited the accompanying statement of net assets available for benefits of the Comfort Systems USA, Inc. 401 (k) Plan as of December 31, 2002, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Plan as of December 31, 2001, were audited by other auditors who have ceased operations and whose report dated May 16, 2002, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2002 financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan at December 31, 2002, and the changes in its net assets available for benefits for the year then ended, in conformity with accounting principles generally accepted in the United States.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedule of nonexempt transactions for the year ended December 31, 2002, and schedule of assets (held at end of year) as of December 31, 2002 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

/s/ Ernst & Young LLP

Houston, Texas
June 18, 2003

The following report is a copy of a report previously issued by Arthur Andersen LLP and has not been reissued by Arthur Andersen LLP.

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Plan Administrator of the
Comfort Systems USA, Inc. 401(k) Plan

We have audited the accompanying statements of net assets available for plan benefits of the Comfort Systems USA, Inc. 401(k) Plan (the "Plan") as of December 31, 2001 and 2000, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2001. These financial statements and supplemental schedules referred to below are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements and supplemental schedules based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of the Plan as of December 31, 2001 and 2000, and the changes in net assets available for plan benefits for the year ended December 31, 2001, in conformity with accounting principles generally accepted in the United States.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Schedule H, Line 4i - schedule of assets (held at end of year) as of December 31, 2001, and supplemental Schedule G, Part III - schedule of nonexempt transactions for the year ended December 31, 2001, are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

ARTHUR ANDERSEN LLP

Houston, Texas
May 16, 2002

COMFORT SYSTEMS USA, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2002	2001	-----
----- ASSETS		
Receivables: Employer contributions	\$ 232,098	\$ 1,277,115
Participant contributions	650,082	684,583

Total receivables	882,180	1,961,698
Investments	64,800,963	74,277,870

Total assets	65,683,143	76,239,568
LIABILITIES Corrective		
distributions -	285,156	-----
----- Net		
assets available for benefits	\$ 65,683,143	\$ 75,954,412
=====		

See accompanying notes.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2002

Additions:	
Employer contributions	\$ 2,856,646
Participant contributions	9,328,293
Participant rollovers	328,313
Investment income	1,034,431

Total additions	13,547,683
Deductions:	
Benefits paid to participants	13,277,969
Administrative expenses	186,633
Net depreciation in fair value of investments	11,924,154

Total deductions	25,388,756
Other changes in net assets:	
Transfers from other qualified plans	1,569,804

Net decrease	(10,271,269)
Net assets available for benefits:	
Beginning of year	75,954,412

End of year	\$ 65,683,143
	=====

See accompanying notes.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2002

1. DESCRIPTION OF PLAN

The following description of the Comfort Systems USA, Inc. 401(k) Plan (the "Plan") is provided for general information only. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions, a copy of which is available from Comfort Systems USA, Inc. (the "Company").

GENERAL

The Plan is a defined contribution plan established on October 1, 1998 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

On February 11, 2002, the Company entered into an agreement with EMCOR Group, Inc. ("EMCOR"), to sell 19 operations. This transaction closed on March 1, 2002. Of the 19 operating units sold, 16 units were participating in the Plan. The affected participants' participation in the Plan ceased on March 1, 2002. Participants were eligible to participate in EMCOR's plan immediately. Upon termination, the affected participants had the option to either (a) enroll their account balances into Individual Retirement Accounts, (b) elect a lump-sum cash distribution, (c) leave their account balances in the Plan if the amount was greater than \$5,000, or (d) roll their account balances into EMCOR's plan. Participants with outstanding loan balances could elect to make a plan-to-plan transfer of their entire account balances, including the loan balances, from the Plan to EMCOR's plan.

Effective September 1, 2002, the Company merged the River City Mechanical 401(k) Profit Sharing Plan and Trust into the Plan. Net assets of approximately \$756,000 were transferred into the Plan on September 3, 2002, as a result of this merger.

Effective September 1, 2002, the Company merged the H&H Plumbing & Heating, Inc. Employee Benefit Plan into the Plan. Net assets of approximately \$671,000 were transferred into the Plan on September 4, 2002, as a result of this merger.

Effective October 1, 2001, the Company merged the MDC Service Corporation 401(k) Retirement Plan into the Plan. Net assets of approximately \$141,000 were transferred into the Plan on November 18, 2002, as a result of this merger.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. DESCRIPTION OF PLAN (CONTINUED)

ELIGIBILITY

Employees of the Company and its adopting subsidiaries are eligible to participate in the Plan on the first day of each quarter coincident with or following their date of hire. Participants become eligible to receive the Company's discretionary matching contribution after the completion of one year of service, as defined by the Plan.

CONTRIBUTIONS

Participants may contribute up to 15% of their eligible compensation on a pre-tax basis, as defined by the Plan. Participants may also contribute amounts representing rollover distributions from other qualified plans.

Each adopting subsidiary may make a discretionary matching contribution to the Plan in an amount equal to a percentage determined by the adopting subsidiary. Additional discretionary contributions may be made at the option of each adopting subsidiary. No discretionary contributions were made for the year ended December 31, 2002. Certain participants whose services are covered by the federal, state or municipal prevailing wage law or the Davis Bacon Act, as amended, receive Company prevailing wage law, profit-sharing contributions.

Participants direct the investment allocation of all contributions.

PARTICIPANT LOANS

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance less the participant's highest outstanding loan balance during the preceding 12 months. The loan term may not exceed five years, except for loans used for the purchase of a principal residence, which may be repaid up to 10 years. The interest rate is fixed at the time of borrowing and shall be a reasonable rate of interest as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

VESTING

Participants are immediately vested in their contributions and the prevailing wage law profit-sharing contributions made on behalf of eligible participants plus actual earnings thereon. Participants are 100% vested in employer contributions plus earnings upon attainment of age 59 1/2, death, or disability. Participants whose service terminates prior to age 59 1/2 for reasons other than retirement, death, or disability are eligible to receive accumulated employer contributions, if any, and interest thereon based on years of continuous service. A participant is 20% vested in employer contributions after one year and an additional 20% for each year thereafter. Forfeitures of nonvested contributions may be used to reduce future employer contributions or to pay administrative expenses of the Plan.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. DESCRIPTION OF PLAN (CONTINUED)

ADMINISTRATIVE EXPENSES

Certain administrative expenses of the Plan are paid by the Company.

PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. Upon plan termination, each participant would become 100% vested in their account balances.

2. SUMMARY OF ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. Benefit payments to participants are recorded upon distribution.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes and schedules. Actual results could differ from those estimates.

RISKS AND UNCERTAINTIES

The Plan provides for various investments in common stock, pooled separate accounts, and a group annuity contract. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participant account balances.

INVESTMENT VALUATION

Effective October 1, 1998, the Plan entered into a group annuity contract with Connecticut General Life Insurance Company ("CGLIC") (a CIGNA company). The contract includes the CIGNA Guaranteed Income Fund, which is invested in CGLIC's general portfolio and is recorded at contract value, which approximates fair value. The Guaranteed Income Fund does not have a maturity date or penalties for early withdrawals. Participant directed transfers among investment options and distributions will normally be made immediately; however, CIGNA may exercise their contractual right to defer a transfer or distribution from the Guaranteed Income Fund. It has seldom been necessary for CIGNA to invoke this deferral provision. The rate of credited interest for any period of time will be determined by CGLIC and is guaranteed for six-month periods (January 1 through June 30 and July 1 through December 31). The average yield was approximately

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

4.10% and 4.93% for the years ended December 31, 2002 and 2001, respectively. The crediting interest rate (i.e., the rate at which interest was accrued to the contract balance) was 3.85% and 5.00% as of December 31, 2002 and 2001, respectively.

The contract also includes pooled separate accounts which are stated at fair value. CGLIC determines the fair value of the pooled separate accounts based on the quoted market values of the underlying assets in the separate accounts. Company common stock is stated at fair value based on quotations obtained from national securities exchanges. Participant loans are stated at cost, which approximates fair value.

3. INVESTMENTS

CIGNA Bank & Trust Company, FSB (formerly, CG Trust Company) is the Plan's trustee. Individual investments that represent 5% or more of the Plan's net assets are as follows:

DECEMBER 31,
2002 2001 --

	2002	2001
CIGNA		
Guaranteed		
Income Fund		
\$ 22,384,933		
\$ 20,064,362		
CGLIC pooled		
separate		
accounts:		
Balanced I		
Fund		
4,934,811		
5,724,548		
Charter		
Growth &		
Income/Multi-		
Manager Fund		
2,459,433		
4,030,613		
S&P 500		
Index Fund		
3,193,496		
4,026,526		
Large Cap		
Value/John		
A. Levin &		
Co. Fund		
3,414,576		
4,391,739		
Large Cap		
Growth/Putnam		
6,252,439		
8,022,294		
Small Cap		
Growth/Times		
Square Fund		
3,758,697		
5,641,339		
Fidelity		
Advisor		
Equity		
Growth		
Account		
2,874,976		
4,398,023		
INVESCO		
Dynamics		
Account		
3,110,613		

4,699,452
Janus
Adviser
Worldwide
Account
3,549,973
5,787,118

During 2002, the Plan's investments (including investments bought, sold, and held during the plan year) depreciated as follows:

YEAR ENDED
DECEMBER 31, 2002

- Common stock \$
157,817 Pooled
separate accounts
11,766,337 -----
----- \$
11,924,154
=====

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. INCOME TAX STATUS

The Plan has not requested a determination letter from the Internal Revenue Service (the "IRS") stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code. However, the plan administrator believes that the Plan is qualified and, therefore, the related trust is exempt from taxation.

5. SUBSEQUENT EVENTS

Effective January 1, 2003, the Company merged the Quality Air, Heating & Cooling, Inc. 401(k) Plan and Trust into the Plan. Net assets of approximately \$8,090,000 were transferred into the Plan on January 7, 2003, as a result of this merger.

Effective January 1, 2003, the Company merged the MJ Mechanical 401(k) Plan into the Plan. Net assets of approximately \$4,585,000 were transferred into the Plan on January 28, 2003, as a result of this merger.

Effective May 1, 2003, the Company temporarily suspended the Company match for all highly compensated employees, as defined by the IRS.

COMFORT SYSTEMS USA, INC. 401 (k) PLAN

SCHEDULE G, PART III - SCHEDULE OF NONEXEMPT TRANSACTIONS

EIN: 76-0526487 PN: 001
Year ended December 31, 2002

RELATIONSHIP
TO PLAN,
CURRENT NET
GAIN
IDENTITY OF
EMPLOYER, OR
OTHER COST
OF VALUE
(REPAID
PARTY
INVOLVED
PARTY-IN-
INTEREST
DESCRIPTION
OF
TRANSACTIONS
ASSET OF
ASSET
INTEREST)* -

Comfort
Systems USA,
Inc.
Employer/Plan
Sponsor Loan
to the
employer in
the form of
late
remittance
of
participant
deferrals
for various
pay periods
from August
1, 2000 to
December 31,
2001. \$
12,301
\$15,321
\$3,020
Comfort
Systems USA,
Inc.
Employer/Plan
Sponsor Loan
to the
employer in
the form of
late
remittance
of
participant
deferrals
for various
pay periods
from April

30, 2002 to
September
30, 2002.
38,204
41,416 3,212

*The interest was repaid to the Plan during 2002.

COMFORT SYSTEMS USA, INC. 401(k) PLAN

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 76-0526487 PN: 001
December 31, 2002

IDENTITY OF
ISSUE,
BORROWER,
LESSOR, OR
SIMILAR PARTY
DESCRIPTION OF
INVESTMENT
CURRENT VALUE -

*Comfort
Systems USA,
Inc. 569,492
shares of
common stock \$
1,907,798
*CGLIC(1) CIGNA
Guaranteed
Income Fund
(general
account)
22,384,933
*CGLIC(1) S&P
500 Index Fund
(pooled
separate
account)
3,193,496
*CGLIC(1)
Fidelity
Advisor Equity
Growth Account
(pooled
separate
account)
2,874,976
*CGLIC(1)
INVESCO
Dynamics
Account (pooled
separate
account)
3,110,613
*CGLIC(1)
Balanced I Fund
(pooled
separate
account)
4,934,811
*CGLIC(1) Large
Cap
Growth/Putnam
(pooled
separate
account)
6,252,439
*CGLIC(1)
Charter Growth
& Income/Multi-
Manager Fund
(pooled
separate
account)

2,459,433
*CGLIC(1) Large
Cap Value/John
A. Levin & Co.
Fund (pooled
separate
account)
3,414,576
*CGLIC(1) Small
Cap
Growth/Times
Square Fund
(pooled
separate
account)
3,758,697
*CGLIC(1) Janus
Adviser
Worldwide
Account (pooled
separate
account)
3,549,973
*CGLIC(1)
Lifetime 20
Fund (pooled
separate
account)
657,584
*CGLIC(1)
Lifetime 30
Fund (pooled
separate
account)
949,242
*CGLIC(1)
Lifetime 40
Fund (pooled
separate
account)
940,495
*CGLIC(1)
Lifetime 50
Fund (pooled
separate
account)
712,144
*CGLIC(1)
Lifetime 60
Fund (pooled
separate
account)
127,669
*CGLIC(1)
International
Blend/Bank of
Ireland Fund
(pooled
separate
account)
120,397
*CGLIC(1) Large
Cap
Growth/Dresdner
RCM Fund
(pooled
separate
account)
669,068
*CGLIC(1) Mid
Cap
Value/Wellington
Management Fund
(pooled
separate
account)
362,639
*CGLIC(1) Small
Cap Value/TCW
Fund (pooled
separate

account)
206,214
*CGLIC(1)
Global
Value/Morgan
Stanley Fund
(pooled
separate
account)
143,384
*Participant
loans Varying
maturity dates
and interest
rates ranging
from 5.75% to
13.00%
2,070,382 -----

\$64,800,963
=====

(1) Connecticut General Life Insurance Company (an indirect, wholly owned subsidiary of CIGNA)

*Party-in-interest

SIGNATURES

The Plan. Pursuant to the requirements of the Securities and Exchange Act of 1934, the 401(k) Investment Committee has duly caused this annual report to be signed on its behalf by the undersigned hereunder duly authorized.

COMFORT SYSTEMS USA, INC. 401(k) PLAN

By: /s/ J. GORDON BEITTENMILLER

J. Gordon Beittenmiller
Executive Vice President and
Chief Financial Officer of
Comfort Systems USA, Inc.
401(k) Investment Committee Member

Date: June 27, 2003

INDEX TO EXHIBITS

EXHIBIT NUMBER -----	DESCRIPTION OF EXHIBITS -----
23.1	-- Consent of Independent Auditors.
23.2	-- Information Regarding Consent of Arthur Andersen LLP.
99.1	-- Certification of William F. Murdy pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99.2	-- Certification of J. Gordon Beittenmiller pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

CONSENT OF INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-44356) pertaining to the Comfort Systems USA, Inc. 401(k) Plan of our report dated June 18, 2003, with respect to the financial statements and schedules of the Comfort Systems USA, Inc. 401(k) Plan included in this Annual Report (Form 11-K) for the year ended December 31, 2002.

/s/ Ernst & Young LLP

Houston, Texas
June 25, 2003

INFORMATION REGARDING CONSENT OF ARTHUR ANDERSEN LLP

The statement of net assets available for Plan benefits as of December 31, 2001 of the Comfort Systems USA, Inc. 401(k) Plan included in this Form 11-K were audited by Arthur Andersen LLP, independent auditors, as set forth in their report thereon included herein, and are included herein, and incorporated by reference in the Registration Statement of Comfort Systems USA, Inc. on Form S-8 (No. 333-44356), in reliance upon such report given on the authority of such firm as an expert in accounting and auditing. Arthur Andersen LLP has not consented to this inclusion of their report in this Form 11-K or the incorporation by reference of their report in such Registration Statements and the Comfort Systems USA, Inc 401(k) Plan has not obtained their consent to do so in reliance on Rule 437a of the Securities Act of 1933. Because Arthur Andersen LLP has not consented to the incorporation of their report in such Registration Statements, you will not be able to recover against Arthur Andersen LLP under such Section 11 of the Securities Act of 1933 for any untrue statements of a material fact contained in the financial statements audited by Arthur Andersen LLP or any omissions to state material fact required to be stated therein.

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of the Comfort Systems USA, Inc. 401(k) Plan (the "Plan") on Form 11-K for the period ended December 31, 2002 as filed with the Securities and Exchange Commission (the "SEC") on the date hereof (the "Report"), I, William F. Murdy, Chairman of the Board and Chief Executive Officer of Comfort Systems USA, Inc. (the "Company"), certify that, to my knowledge, (i) as amended, the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Plan.

June 27, 2003

By: /s/ William F. Murdy

William F. Murdy
Chairman of the Board and
Chief Executive Officer
(Principal Executive Officer)

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of the Comfort Systems USA, Inc. 401(k) Plan (the "Plan") on Form 11-K for the period ended December 31, 2002 as filed with the Securities and Exchange Commission (the "SEC") on the date hereof (the "Report"), I, J. Gordon Beittenmiller, Executive Vice President and Chief Financial Officer of Comfort Systems USA, Inc. (the "Company"), certify that, to my knowledge, (i) as amended, the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Plan.

June 27, 2003

By: /s/ J. Gordon Beittenmiller

J. Gordon Beittenmiller
Executive Vice President and
Chief Financial Officer
(Principal Financial Officer)