

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

Comfort Systems USA, Inc.

-----  
(Name of Issuer)

COMMON STOCK  
-----

(Title of Class Securities)

199908104  
-----

(CUSIP Number)

February 15, 2005  
-----

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosure provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

.....  
CUSIP No. 199908104  
.....

-----  
1 Name of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).

Cannell Capital LLC  
94-3366999  
-----

-----  
2 Check the Appropriate Box if a Member of a Group (See Instructions)

(a)

(b)

-----  
3 SEC Use Only  
-----

-----  
4 Citizenship or Place of Organization  
-----

5 Sole Voting Power

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

6 Shared Voting Power

2,385,000

7 Sole Dispositive Power

8 Shared Dispositive Power

2,385,000

9 Aggregate Amount Beneficially Owned by Each Reporting Person

2,385,000

10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See  
a Instructions)

11 Percent of Class Represented by Amount in Row (9)

6.1%

12 Type of Reporting Person (See Instructions)

IA

.....  
CUSIP No. 199908104  
.....

.....  
Name of Reporting Persons.

1 I.R.S. Identification Nos. of above persons (entities only).

J. Carlo Cannell

.....  
Check the Appropriate Box if a Member of a Group (See Instructions)

2

(a) |X|

(b)

-----  
-----  
3      SEC Use Only  
-----  
-----  
4      Citizenship or Place of Organization  
      USA  
-----  
-----  
5      Sole Voting Power  
  
number of  
  shares  
beneficially  
  owned by  
  each  
  reporting  
  person with  
-----  
-----  
6      Shared Voting Power  
          2,385,000  
-----  
-----  
7      Sole Dispositive Power  
-----  
-----  
8      Shared Dispositive Power  
          2,385,000  
-----  
-----  
9      Aggregate Amount Beneficially Owned by Each Reporting Person  
          2,385,000  
-----  
-----  
10     Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See  
      Instructions)  
-----  
-----  
11     Percent of Class Represented by Amount in Row (9)  
      6.1%  
-----  
-----  
12     Type of Reporting Person (See Instructions)  
      IN, HC  
-----  
-----  
.....  
CUSIP No. 199908104  
.....  
-----  
Name of Reporting Persons.  
1      I.R.S. Identification Nos. of above persons (entities only).

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-----  
Check the Appropriate Box if a Member of a Group (See Instructions)

2 (a)

(b)

-----  
-----  
3 SEC Use Only

-----  
-----  
4 Citizenship or Place of Organization

Cayman Islands

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-----  
5 Sole Voting Power

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
-----  
6 Shared Voting Power

513,700

-----  
-----  
7 Sole Dispositive Power

-----  
-----  
8 Shared Dispositive Power

513,700

-----  
-----  
9 Aggregate Amount Beneficially Owned by Each Reporting Person

513,700

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-----  
10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

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-----  
11 Percent of Class Represented by Amount in Row (9)

1.3%

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-----  
12 Type of Reporting Person (See Instructions)

CO

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Name of Reporting Persons.  
1 I.R.S. Identification Nos. of above persons (entities only).  
  
The Cuttyhunk Fund Limited

-----  
Check the Appropriate Box if a Member of a Group (See Instructions)  
2  
(a)  |X|  
(b)

-----  
SEC Use Only  
3

-----  
Citizenship or Place of Organization  
4  
Bermuda

-----  
5 Sole Voting Power

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 Shared Voting Power  
614,781

-----  
7 Sole Dispositive Power

-----  
8 Shared Dispositive Power  
614,781

-----  
9 Aggregate Amount Beneficially Owned by Each Reporting Person  
614,781

-----  
10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See  
Instructions)

11 Percent of Class Represented by Amount in Row (9)  
1.6%

12 Type of Reporting Person (See Instructions)  
CO

.....  
CUSIP No. 199908104  
.....

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Name of Reporting Persons.  
1 I.R.S. Identification Nos. of above persons (entities only).  
  
Tonga Partners, L.P.  
94-3164039

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Check the Appropriate Box if a Member of a Group (See Instructions)  
2  
(a)  |X|  
(b)

-----  
SEC Use Only  
3

-----  
Citizenship or Place of Organization  
4  
Delaware

-----  
5 Sole Voting Power

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

-----  
6 Shared Voting Power  
  
760,919

-----  
7 Sole Dispositive Power

-----  
8 Shared Dispositive Power  
  
760,919

-----  
9 Aggregate Amount Beneficially Owned by Each Reporting Person

760,919

10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11 Percent of Class Represented by Amount in Row (9)  
1.9%

12 Type of Reporting Person (See Instructions)  
PN

.....  
CUSIP No. 199908104  
.....

1 Name of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).  
  
GS Cannell Portfolio, LLC  
98-0232642

2 Check the Appropriate Box if a Member of a Group (See Instructions)  
(a)  |X|  
(b)

3 SEC Use Only

4 Citizenship or Place of Organization  
Delaware

5 Sole Voting Power

number of  
shares  
beneficially  
owned by  
each  
reporting  
person with

6 Shared Voting Power  
343,900

7 Sole Dispositive Power

8 Shared Dispositive Power

343,900

9 Aggregate Amount Beneficially Owned by Each Reporting Person

343,900

10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11 Percent of Class Represented by Amount in Row (9)

0.9%

12 Type of Reporting Person (See Instructions)

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.....  
CUSIP No. 199908104  
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Name of Reporting Persons.

1 I.R.S. Identification Nos. of above persons (entities only).

Pleiades Investment Partners, L.P.  
23-2688812

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Check the Appropriate Box if a Member of a Group (See Instructions)

2 (a)

(b)

-----  
SEC Use Only

3

-----  
Citizenship or Place of Organization

4

Delaware

5 Sole Voting Power

-----  
number of  
shares  
beneficially  
owned by  
each  
reporting  
person with  
-----  
-----



6 Shared Voting Power

151,700

7 Sole Dispositive Power

8 Shared Dispositive Power

151,700

9 Aggregate Amount Beneficially Owned by Each Reporting Person

151,700

10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11 Percent of Class Represented by Amount in Row (9)  
0.4%

12 Type of Reporting Person (See Instructions)  
PN

Item 1.

(a) Name of Issuer

Comfort Systems USA, Inc.

(b) Address of Issuer's Principal Executive Offices

777 Post Oak Boulevard, Suite 500  
Houston, TX 77056

Item 2.

(a) Name of Person Filing

This statement is being filed by (i) Cannell Capital, LLC, a California limited liability company and California licensed investment adviser ("IA"), (ii) J. Carlo Cannell ("Managing Member"), (iii) The Anegada Master Fund Limited ("Anegada"), (iv) The Cuttyhunk Fund Limited ("Cuttyhunk"), (v) Tonga Partners, L.P. ("Tonga"), (vi) GS Cannell Portfolio, LLC ("GS Cannell") and (vii) Pleiades Investment Partners, LP ("Pleiades") (collectively, the Reporting Persons). Managing Member controls IA by virtue of Managing Member's position as managing member and majority owner of IA.

IA's beneficial ownership of the Common Stock is direct as a result of IA's discretionary authority to buy, sell, and vote shares of such Common Stock for its investment advisory clients. Managing Member's beneficial ownership of Common Stock is indirect as a result of Managing Member's ownership and management of IA. The beneficial ownership of Managing Member is reported solely because Rules 13d-1(a) and (c) under the Securities Exchange Act of 1934, as amended, require any person who is "directly or indirectly" the beneficial owner of more than five percent of any equity security of a specified class to file a Schedule 13G. The answers in blocks 6, 8, 9 and 11 above and the response to item 4 by Managing Member are given on the basis of the "indirect" beneficial ownership preferred to in such Rule, based on the direct beneficial

ownership of Common Stock by IA and the relationship of Managing Member to IA referred to above.

Information with respect to each Reporting Person is given solely by the respective Reporting Person, and no Reporting Person undertakes hereby any responsibility for the accuracy or completeness or such information concerning any other Reporting Person.

(b) Address of Principal Business office or, if None, Residence

IA's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

Managing Member's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

Anegada's principal business office is located at:  
c/o Bank of Butterfield International (Cayman) Ltd., 68  
Fort Street, PO Box 705, George Town, Grand Cayman, Cayman Islands

Cuttyhunk's principal business office is located at:  
73 Front Street, Hamilton, Bermuda HM 12

Tonga's principal business office is located at:  
150 California Street, Fifth Floor, San Francisco, CA 94111

GS Cannell's principal business office is located at:  
701 Mount Lucas Road, CN 850, Princeton, NJ 08542

Pleiades' principal business office is located at:  
6022 West Chester Pike, Newtown Square, PA 19073

(c) Citizenship

Item 4 of each cover page is incorporated by reference

(d) Title of Class Securities

Common

(e) CUSIP Number

199908104

Item 3. If this statement is filed pursuant to ss 240.13d-1(b), or ss 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) Investment company registered under section 8 of the Investment Company Act (15 U.S.C. 80a-8).
- (e) An investment adviser in accordance with ss 240.13d-1(b)(1)(ii)(E).
- (f) An employee benefit plan or endowment fund in accordance with ss 240.13d-1(b)(ii)(F).
- (g) A parent holding company or control person in accordance with ss 240.13d-1(b)(1)(ii)(G).
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
- (j) Group in accordance with ss 240.13d-1(b)(ii)(J).

Item 4. Ownership

Common Stock:

Items 5-9 and 11 of each cover sheet are incorporated by reference.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class securities, check the following | |

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

IA, a California licensed investment advisor, and Managing Member, the majority owner and managing member of IA, have the right or the power to direct the receipt of dividends from Common Stock, and to direct the receipt of proceeds from the sale of Common Stock to IA's investment advisory clients. No single investment advisory client of IA owns more than 5% of the Common Stock.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

Not Applicable

Item 8. Identification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

Date: February 25, 2005

CANNELL CAPITAL LLC

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member

J. CARLO CANNELL

/s/ J. Carlo Cannell

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J. Carlo Cannell

THE ANEGADA MASTER FUND LIMITED

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

THE CUTTYHUNK FUND LIMITED

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

TONGA PARTNERS, L.P.

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, General Partner

GS CANNELL PORTFOLIO, LLC

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

PLEIADES INVESTMENT PARTNERS, LP

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

EXHIBIT A

Identification of Members of the Group

Pursuant to Rule 13d-1(c) under the Securities and Exchange Act of 1934, the members of the group making this joint filing are identified as follows:

Not Applicable

EXHIBIT B

Joint Filing Agreement Pursuant to Rule 13d-1

This agreement is made pursuant to Rule 13d-1(b) (ii) (J) and Rule 13d-1(k) (1) under the Securities and Exchange Act of 1934 (the "Act") by and among the parties listed below, each referred to herein as a "Joint Filer." The Joint Filers agree that a statement of beneficial ownership as required by Sections 13(g) or 13(d) of the Act and the Rules thereunder may be filed on each of their behalf on Schedule 13G or Schedule 13D, as appropriate, and that said joint filing may thereafter be amended by further joint filings. The Joint Filers state that they each satisfy the requirements for making a joint filing under Rule 13d-1.

Dated: February 25, 2005

CANNELL CAPITAL LLC

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member

J. CARLO CANNELL

/s/ J. Carlo Cannell

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J. Carlo Cannell

THE ANEGADA MASTER FUND LIMITED

/s/ J. Carlo Cannell

-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

THE CUTTYHUNK FUND LIMITED

/s/ J. Carlo Cannell

-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

TONGA PARTNERS, L.P.

/s/ J. Carlo Cannell

-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, General Partner

GS CANNELL PORTFOLIO, LLC

/s/ J. Carlo Cannell

-----  
J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser

PLEIADES INVESTMENT PARTNERS, LP

/s/ J. Carlo Cannell

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J. Carlo Cannell, Managing Member  
Cannell Capital LLC, Investment Adviser