

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1

TO

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 or other jurisdiction of
Incorporation or Organization)

76-0526487

(I.R.S. Employer
Identification No.)

**675 Bering Drive
Suite 400**

Houston, Texas 77057

(Address of Principal Executive Offices) (Zip Code)

COMFORT SYSTEMS USA, INC. 401(K) PLAN
(Full title of the Plan)

**Trent T. McKenna, Esq.
General Counsel**

**Comfort Systems USA, Inc.
675 Bering Drive, Suite 400
Houston, Texas 77057**

713-830-9600

(Name, address and telephone
number of agent for service)

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a

smaller reporting company)

DEREGISTRATION OF SECURITIES

Comfort Systems USA, Inc., a Delaware corporation ("Comfort"), is filing this Post-Effective Amendment No. 1 (this "Post-Effective Amendment") to deregister certain securities originally registered by Registration Statement on Form S-8 (File No. 333-44356) (the "Registration Statement"). The Registration Statement registered 1,000,000 shares of common stock, par value \$0.01 per share (the "Common Stock") and an indeterminate amount of plan interests issuable under the Comfort Systems USA, Inc. 401(k) Plan (the "Plan").

In November 2011, all of the shares of Common Stock in the Plan were liquidated and no new shares of Common Stock have been issued under the Plan. This Post-Effective Amendment terminates the offering of all securities pursuant to the Registration Statement.

The offering contemplated by this Registration Statement has been terminated. Pursuant to the undertaking contained in Part II of the Registration Statement, Comfort is removing from registration, by means of this Post-Effective Amendment, all Common Stock and plan interests that remain unissued and unsold under the Registration Statement.

