

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES  
PURSUANT TO SECTION 12(b) OR 12(g) OF THE  
SECURITIES EXCHANGE ACT OF 1934

COMFORT SYSTEMS USA, INC.  
(exact name of registrant as specified in its charter)

Delaware  
(State of incorporation  
or organization)

76-0526487  
(I.R.S. Employer Identification No.)

4801 Woodway, Suite 300E  
Houston, Texas  
(Address of principal executive offices)

77056  
(Zip Code)

Securities to be registered to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
Common Stock, par value \$.01 per share	New York Stock Exchange

Securities to be registered pursuant to Section 12(g) of the Act:

None

Item 1. Description of Registrant's Securities to be Registered.

The information set forth under the caption "Description of Capital Stock - - Common Stock and Restricted Common Stock" set forth in the Registration Statement on Form S-1 (Registration No. 333-24021) of Comfort Systems USA, Inc. filed with the Securities and Exchange Commission is incorporated herein by reference.

Item 2. Exhibits.

1. All exhibits required by Instruction II to Item 2 will be supplied to The New York Stock Exchange.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

COMFORT SYSTEMS USA, INC.

By: /S/ FRED M. FERREIRA

Fred M. Ferreira  
Chairman of the Board,  
Chief Executive Officer and  
President

Date: May 9, 1997