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OMB APPROVAL  
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OMB Number: 3235-0145  
Expires: December 31, 2005  
Estimated average burden  
hours per response.....11  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

(Amendment No.   )\*

Comfort Systems USA, Inc.

-----  
(Name of Issuer)

Common Stock, \$0.01 par value

-----  
(Title of Class of Securities)

199908104

-----  
(CUSIP Number)

June 10, 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 disclosures 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).

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 control number.

SEC 1745 (12-02)

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1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
Goldman Sachs Asset Management, L.P.  
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2. Check the Appropriate Box if a Member of a Group  
  
(a)   
(b)   
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3. SEC Use Only  
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4. Citizenship or Place of Organization  
  
Delaware  
-----

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5. Sole Voting Power  
Number of 1,685,121  
Shares  
-----  
Beneficially 6. Shared Voting Power  
Owned by 0  
Each  
-----  
7. Sole Dispositive Power  
Reporting 1,975,996  
Person  
-----  
8. Shared Dispositive Power  
With: 0  
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-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person  
  
1,975,996  
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10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares  
  
  
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-----  
11. Percent of Class Represented by Amount in Row (9)  
  
5.0%  
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12. Type of Reporting Person  
  
IA  
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Item 1(a). Name of Issuer:  
Comfort Systems USA, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:  
777 Post Oak Boulevard  
Suite 500  
Houston, Texas 77056

Item 2(a). Name of Persons Filing:  
Goldman Sachs Asset Management, L.P.

Item 2(b). Address of Principal Business Office or, if none, Residence:  
32 Old Slip  
New York, NY 10005

Item 2(c). Citizenship:  
Goldman Sachs Asset Management, L.P. - Delaware

Item 2(d). Title of Class of Securities:  
Common Stock, \$0.01 par value

Item 2(e). CUSIP Number:  
199908104

Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 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 of 1940 (15 U.S.C. 80a-8).
- (e).  An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f).  An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g).  A parent holding company or control person in accordance with Rule 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 Rule 13d-1(b)(1)(ii)(J).

If this statement is filed pursuant to Rule 13d-1(c), check this box .

- Item 4.                   Ownership. \*
- (a).           Amount beneficially owned:  
See the response(s) to Item 9 on the attached cover page(s).
- (b).           Percent of Class:  
See the response(s) to Item 11 on the attached cover page(s).
- (c).           Number of shares as to which such person has:
- (i).           Sole power to vote or to direct the vote: See the  
response(s) to Item 5 on the attached cover page(s).
- (ii).          Shared power to vote or to direct the vote: See the  
response(s) to Item 6 on the attached cover page(s).
- (iii).         Sole power to dispose or to direct the disposition  
of: See the response(s) to Item 7 on the attached  
cover page(s).
- (iv).         Shared power to dispose or to direct the disposition  
of: See the response(s) to Item 8 on the attached  
cover page(s).

Item 5.                   Ownership of Five Percent or Less of a Class.  
Not Applicable

Item 6.                   Ownership of More than Five Percent on Behalf of Another  
Person.  
Not Applicable

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 and Classification 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.

- - - - -  
\* In accordance with Securities and Exchange Commission ("SEC") Release No.  
34-39538 (January 12, 1998), this filing reflects the securities beneficially  
owned by Goldman Sachs Asset Management, L.P. ("GSAM LP"). GSAM LP, an  
investment advisor, disclaims beneficial ownership of any securities managed, on  
GSAM LP's behalf, by third parties.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: June 20, 2005

GOLDMAN SACHS ASSET MANAGEMENT, L.P.

By: /s/ Ted Chang

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Name: Ted Chang

Title: Attorney-in-fact

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INDEX TO EXHIBITS

Exhibit No.    Exhibit  
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99.1            Power of Attorney, dated November 19th, 2003, relating to Goldman  
                 Sachs Asset Management, L.P.

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN SACHS ASSET MANAGEMENT, L.P. (the "Company") does hereby make, constitute and appoint each of Roger S. Begelman, Edward T. Joel, Saskia Brookfield Martin and Ted Chang, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of November 19th, 2003.

GOLDMAN SACHS ASSET MANAGEMENT, L.P.

By:/s/ Howard Surloff  
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Name: Howard Surloff  
Title: Managing Director