

August 20, 2013

Via Edgar

Rufus Decker
Accounting Branch Chief
Division of Corporate Finance
United States Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549

**RE: Comfort Systems USA, Inc.
Form 10-K for the Year Ended December 31, 2012
Filed February 28, 2013
Form 10-Q for the Period Ended June 30, 2013
Filed July 31, 2013
File No. 1-13011**

Dear Mr. Decker:

Reference is made to comments from the staff of the Division of Corporate Finance of the Securities and Exchange Commission (the "Staff"), dated August 6, 2013, and relating to the filings of Comfort Systems USA, Inc. (the "Company") referenced in the subject line above. Based on recent discussions with the Staff regarding these comments, the Company hereby requests additional time to respond to such comments. The Company hereby informs the Staff that the Company intends to respond to the Staff's comments by September 4, 2013.

If you have any questions about the foregoing, please contact the undersigned or William George at 713.830.9600.

Very truly yours,

/s/ Trent McKenna

Trent McKenna
Vice President and General Counsel
