FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL												

OMB Number: 3235-0287 Estimated average burden hours per response: 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

or Section 30(h) of the Investment Company Act of 1940 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) 2. Issuer Name and Ticker or Trading Symbol 1. Name and Address of Reporting Person* COMFORT SYSTEMS USA INC [FIX] **TANNER THOMAS N** Director 10% Owner Officer (give title Other (specify below) below) 3. Date of Earliest Transaction (Month/Day/Year) (Last) (First) (Middle) **Executive Vice President** 05/15/2009 C/O COMFORT SYSTEMS USA, INC. 777 POST OAK BLVD., SUITE 500 4. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) (Street) X Form filed by One Reporting Person **HOUSTON** 77056 TX Form filed by More than One Reporting (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5) 2A. Deemed Execution Date, 1. Title of Security (Instr. 3) 2. Transaction 5. Amount of 6. Ownership 7. Nature Date Transaction Securities Form: Direct of Indirect (Month/Day/Year) if any (Month/Day/Year) (D) or Indirect (I) (Instr. 4) Code (Instr. Beneficially Beneficial 8) Owned Following Ownership Reported (Instr. 4) (A) or (D) Transaction(s) Price Code ν Amount (Instr. 3 and 4) Common Stock 05/15/2009 1.917(1) (2) 88,910 D D Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities) 1. Title of 2 3A. De 5. Number 6. Date Exercisable and 7. Title and 8. Price of 9. Number of 10.

Derivative Security	Conversion or Exercise Price of Derivative Security	S. Harisaction Date (Month/Day/Year)	Transaction Code (Instr. 8)		of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Derivative Security (Instr. 5)	derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
			Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

- 1. Reflects first vestment for Performance Stock Award dated March 26, 2008.
- 2. Price is based on high and low daily stock price average of the Company as of May 15, 2009.

<u>/s/ Thomas N. Tanner</u> <u>05/19/2009</u>

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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 Number.