UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) **March 8, 2012**

Comfort Systems USA, Inc.
(Exact name of registrant as specified in its charter)

Delaware	**1-13011**	**76-0526487**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

675 Bering Drive, Suite 400 **Houston, Texas**	**77057**
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code **(713) 830-9600**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01 REGULATION FD DISCLOSURE.

On the 8th day of March, 2012, Comfort Systems USA, Inc., a Delaware corporation (the "Company"), a leading provider of commercial/industrial heating, ventilation and air conditioning services, posted to the "Investor" section of its Internet website (www.comfortsystemsusa.com) an investor presentation slideshow. The Company intends to use this presentation in making presentations to analysts, potential investors, and other interested parties.

The information included in the investor presentation includes financial information determined by methods other than in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Company's management uses these non-GAAP measures in its analysis of the Company's performance. The Company believes that the presentation of certain non-GAAP measures provides useful supplemental information that is essential to a proper understanding of the operating results of the Company's core businesses. These non-GAAP disclosures should not be viewed as a substitute for operating results determined in accordance with GAAP, nor are they necessarily comparable to non-GAAP performance measures that may be presented by other companies.

The information in this Form 8-K being furnished under Item 7.01 shall not be deemed to be "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934 (the "Exchange Act"), or otherwise subject to the liabilities of such section, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing. The investor presentation contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the Company's expectations and involve risks and uncertainties that could cause the Company's actual results to differ materially from those set forth in the statements. These risks are discussed in the Company's filings with the Securities and Exchange Commission, including an extensive discussion of these risks in the Company's Annual Report on Form 10-K for the year ended December 31, 2011.

A copy of the presentation is furnished herewith as Exhibit 99.1

Item 9.01 Financial Statements and Exhibits

(d) *Exhibits.*

99.1 Slideshow presentation dated March 7, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

By: /s/ Trent T. McKenna
Trent T. McKenna, Vice President and
General Counsel

Date: March 8, 2012

EXHIBIT INDEX

Exhibit Number	Exhibit Title or Description
99.1	Investor presentation materials dated March 7, 2012.

Exhibit 99.1

COMFORT SYSTEMS USA

Quality People. Building Solutions.

As of March 7, 2012

Safe Harbor Statement

Certain statements and information in this presentation may constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. The words "believe," "expect," "anticipate," "plan," "intend," "foresee," "should," "would," "could," or other similar expressions are intended to identify forward-looking statements, which are generally not historic in nature. These forward-looking statements are based on the current expectations and beliefs of Comfort Systems USA, Inc. and its subsidiaries (collectively, the "Company") concerning future developments and their effect on the Company. While the Company's management believes that these forward-looking statements are reasonable as and when made, there can be no assurance that future developments affecting the Company will be those that it anticipates. All comments concerning the Company's expectations for future revenues and operating results are based on the Company's forecasts for its existing operations and do not include the potential impact of any future acquisitions. The Company's forward-looking statements involve significant risks and uncertainties (some of which are beyond the Company's control) and assumptions that could cause actual future results to differ materially from the Company's historical experience and its present expectations or projections. Important factors that could cause actual results to differ materially from those in the forward-looking statements include, but are not limited to: the use of incorrect estimates for bidding a fixed-price contract; undertaking contractual commitments that exceed the Company's labor resources; failing to perform contractual obligations efficiently enough to maintain profitability; national or regional weakness in construction activity and economic conditions; financial difficulties affecting projects, vendors, customers, or subcontractors; the Company's backlog failing to translate into actual revenue or profits; difficulty in obtaining or increased costs associated with bonding and insurance; impairment to goodwill; errors in the Company's percentage-of-completion method of accounting; the result of competition in the Company's markets; the Company's decentralized management structure; material failure to comply with varying state and local laws, regulations or requirements; debarment from bidding on or performing government contracts; shortages of labor and specialty building materials; retention of key management; seasonal fluctuations in the demand for HVAC systems; the imposition of past and future liability from environmental, safety, and health regulations including the inherent risk associated with self-insurance; adverse litigation results; and other risks detailed in our reports filed with the Securities and Exchange Commission. For additional information regarding known material factors that could cause the Company's results to differ from its projected results, please see its filings with the SEC, including its Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, and Current Reports on Form 8-K. Readers are cautioned not to place undue reliance on forward-looking statements, which speak only as of the date hereof. The Company undertakes no obligation to publicly update or revise any forward-looking statements after the date they are made, whether as a result of new information, future events, or otherwise.

Vision

To be the nation's premier HVAC and mechanical systems installation and services provider.

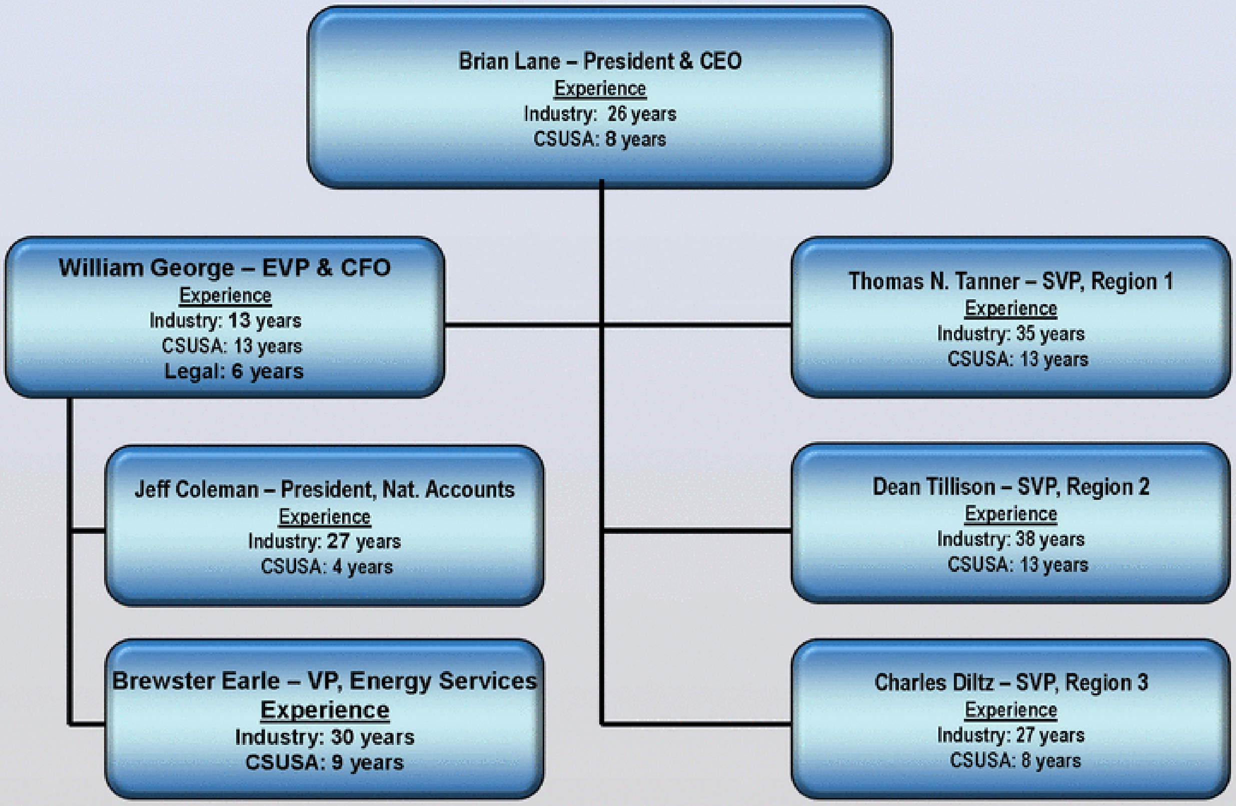
Mission

To provide the best value HVAC and mechanical systems installation and service, principally in the mid-market commercial, industrial, and institutional sectors, while caring for our customers, employees and the environment and realizing superior returns for our stockholders.

Values

- Act with honesty and integrity.
- Show respect for all stakeholders.
- Exceed customer expectations.
- Seek “win-win” solutions.
- Demonstrate spirit, drive, and teamwork.
- Pursue innovation.
- Achieve premier safety performance.
- **Commit to energy efficiency.**
- Communicate openly…..and often.
- Impact our communities positively.

Management Team



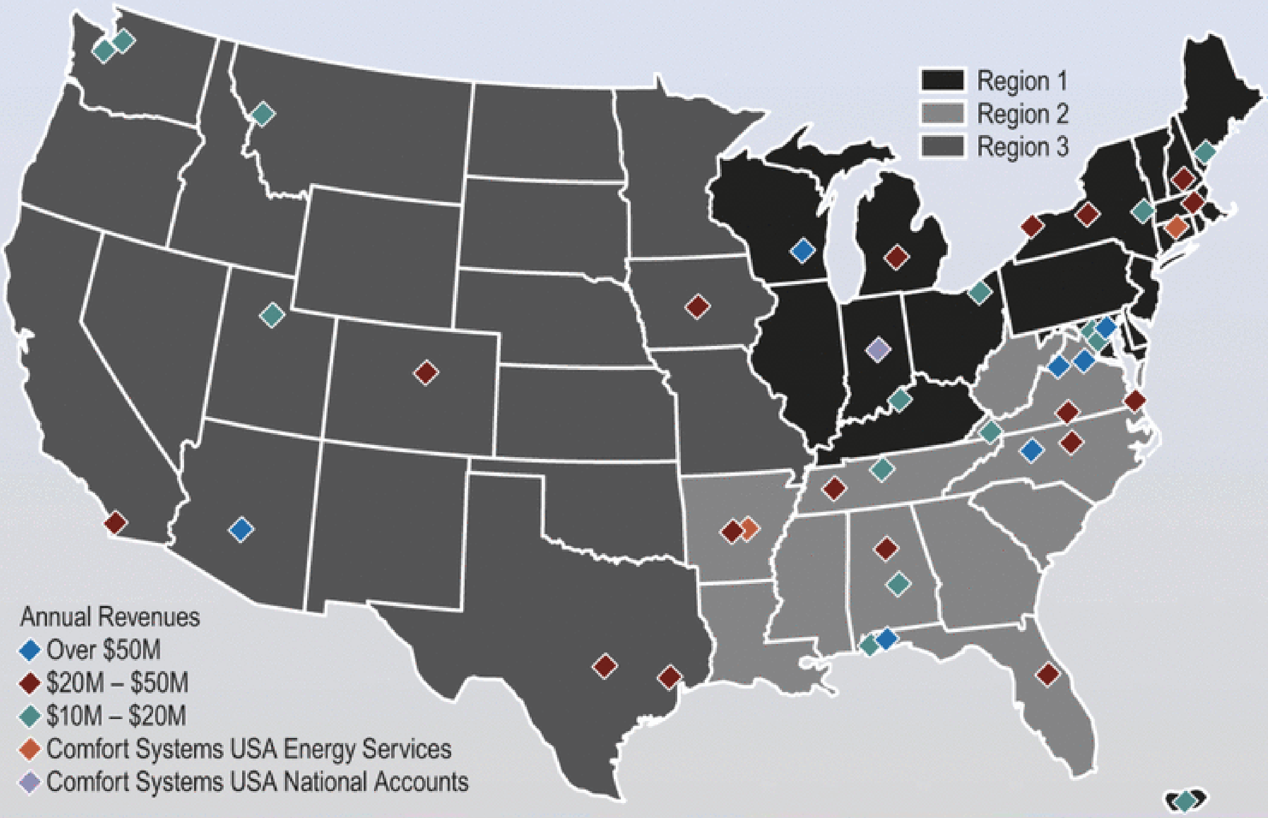
Comfort Systems USA

- National
- Commercial, Industrial, Institutional
- HVAC/Piping/Plumbing/Energy Efficiency

- Strong balance sheet

- 43% new construction; 57% service, repair, retrofit
- 2010 Full Year Revenue $1.1 billion
- 2011 Full Year Revenue $1.2 billion

Comfort Today



Quality People. Building Solutions.

Our Companies

COMFORT SYSTEMS USA

- COMFORT SYSTEMS USA SOUTH CENTRAL
- MECHANICAL BILLONE CONTRACTORS Fire Protection Company A Comfort Systems USA Company COMFORT SYSTEMS USA
- RIDDLEBERGER BROTHERS, INC "Our Experience At Your Service"
- S.I. Goldman Company, Inc. MECHANICAL CONTRACTOR
- S.M. LAWRENCE CO. Since 1917 DESIGN · BUILD · MAINTAIN
- COMFORT SYSTEMS USA BCM Controls Corporation
- COMFORT SYSTEMS USA ENERGY SERVICES
- QUALITY AIR Quality People. Building Solutions.
- Granite State Plumbing & Heating, LLC
- COMFORT SYSTEMS USA California Comfort Systems USA, Inc.
- ACI MECHANICAL Contractors and Engineers
- MJ MECHANICAL SERVICES, INC.
- COMFORT SYSTEMS USA Accu-Temp
- AIR SYSTEMS ENGINEERING INC.
- COMFORT SYSTEMS USA Temp Right Service
- NORTH AMERICAN MECHANICAL INC NAMI
- COMFORT SYSTEMS USA Seasonair
- COMFORT SYSTEMS USA NATIONAL ACCOUNTS
- DESIGN MECHANICAL, INC. Mechanical Contractors and Engineers
- EASTERN HEATING AND COOLING INC.
- ENVIRONMENTAL AIR SYSTEMS, INC.
- COLONIALWEBB
- COMFORT SYSTEMS USA PUERTO RICO INC.
- Mtech
- Merit Mechanical, Inc.
- COMFORT SYSTEMS USA Southeast

What We Do

Commercial, Industrial, Institutional HVAC – A $40B+ Industry

COMFORT SYSTEMS USA

Drivers

- Building comfort – a "necessity"
- Mechanical equipment – requires service, repair, replacement
- Increasing technical content and building automation
- Energy efficiency and Indoor Air Quality (IAQ) emerging
- Outsourcing


Commercial HVAC

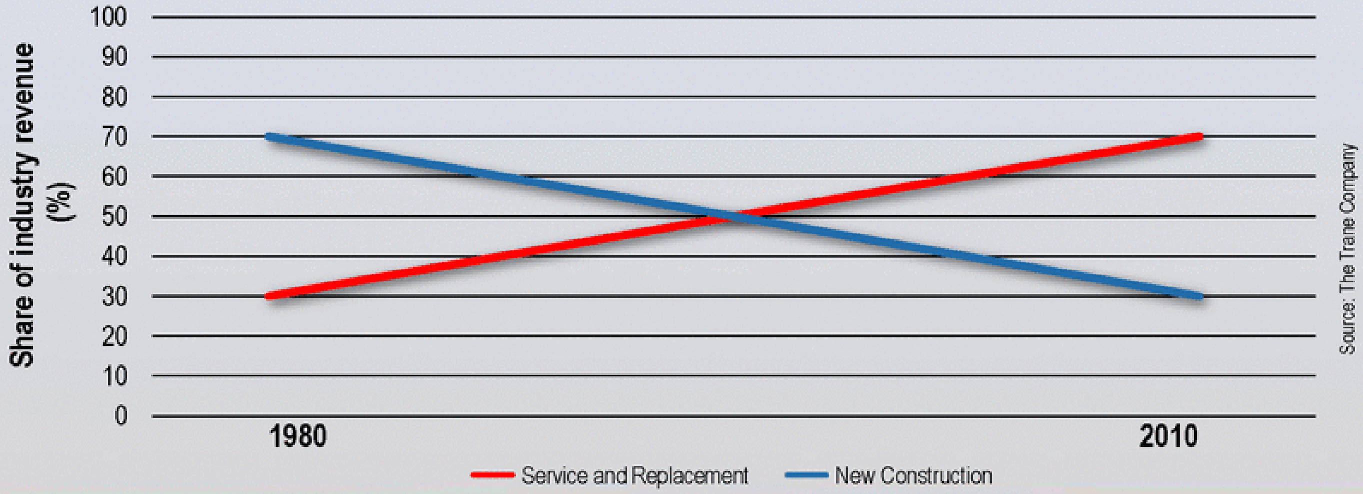

Applied Systems


Piping

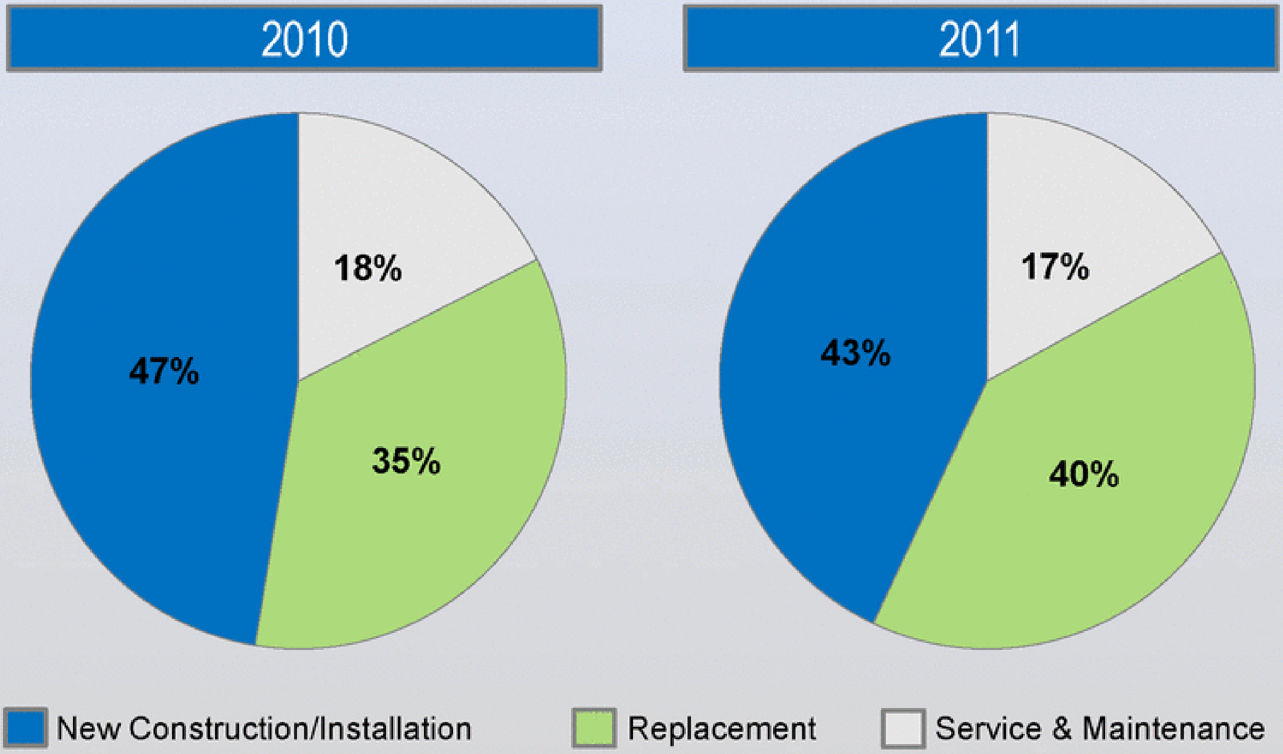

Energy Efficiency

Industry Trend Toward Service & Replacement
(Recurring Revenue)

- 5.3 million commercial buildings
- Recurring service
- 20-year replacement cycle / retrofits for energy efficiency
- “Inventory” of future business
- OEMs note significant deferred maintenance and replacement over recent years



Revenue by Activity

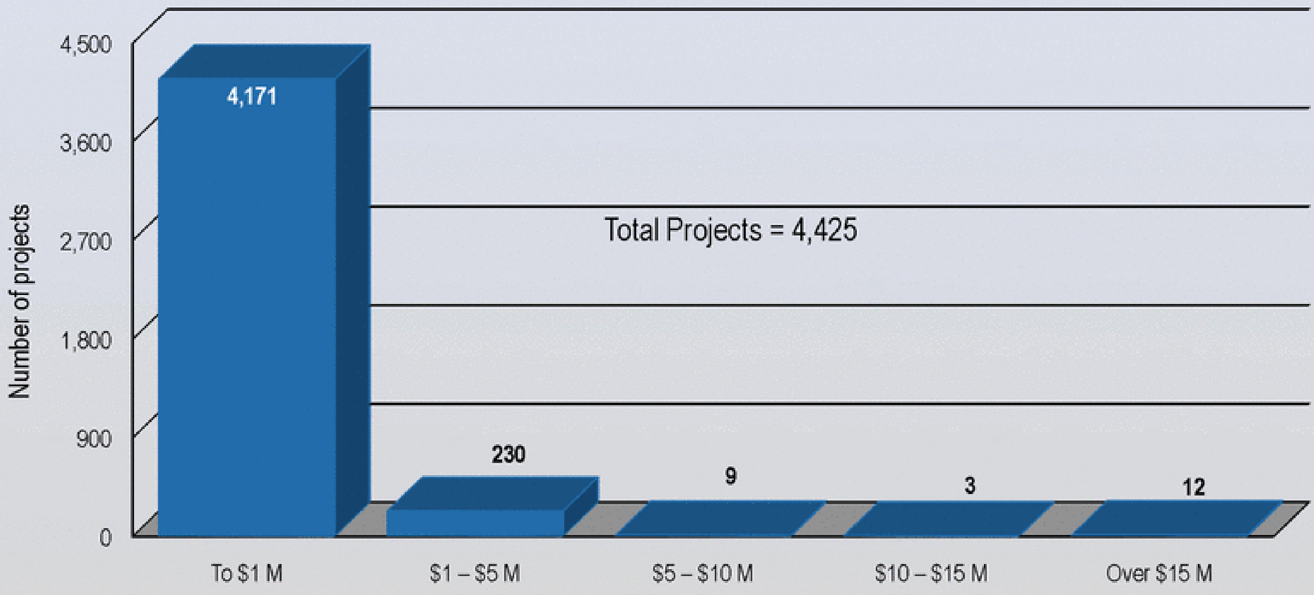


Quality People. Building Solutions.

Diverse Project Mix

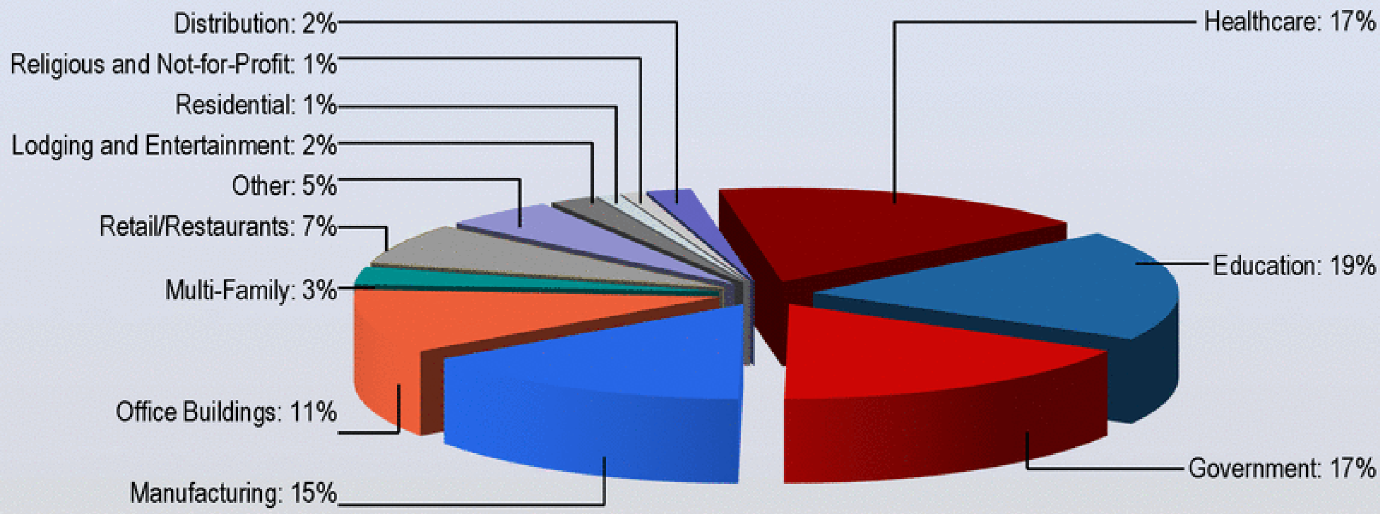
Average Project Size: $420,000
Average Project Length: 6-9 months

Value of Projects >$1M: $1,250 M
Value of Projects <$1M: $609 M



(As of December 31, 2011)

Revenue By Sector



Revenue for the year ended December 31, 2011

Top 20 Customers

- Served by 17 different Comfort operating units
- Largest customer represents less than 2% of revenue

Quality People. Building Solutions.

Diverse End-Use Base

Omni Orlando Resort at ChampionsGate
Orlando, Florida

Arboretum Elementary School
Waunakee, Wisconsin

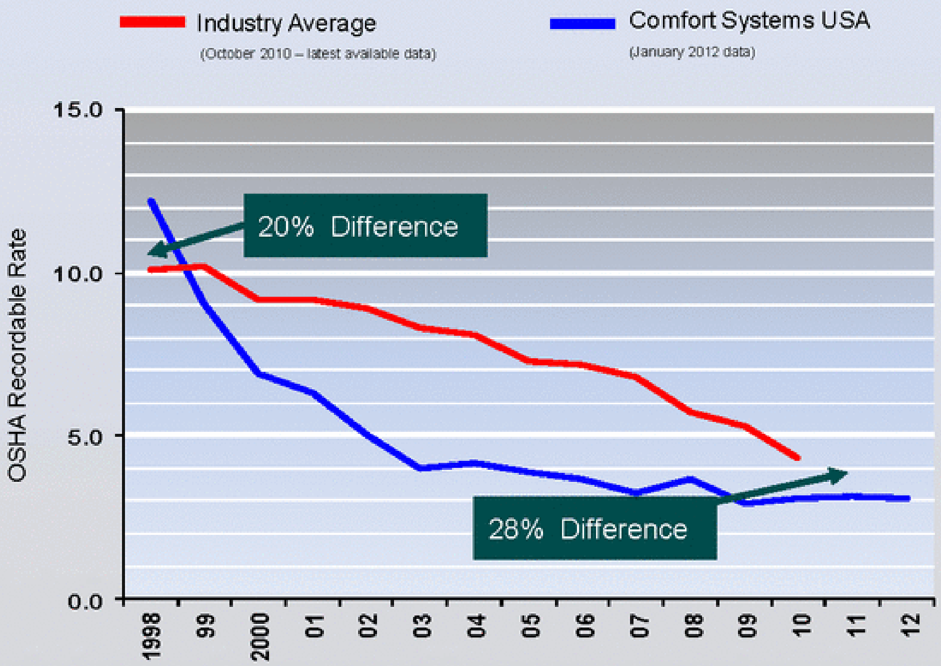
Iowa Renewal Energy
Washington, Iowa

University Hospital
Little Rock, Arkansas

Competitive Advantages

- High-quality operations
- Ability to leverage and proliferate technical expertise
- Ability to collaborate on large jobs and share labor
- **Energy efficiency services**
- National multi-location service capability
- Purchasing economics
- Balance sheet strength
- Bonding and insurance
- Strong safety record

Safety



Source: Bureau of Labor Statistics, Standard Industry Classification (SIC) Code 20 1710 – Specialty Trades Contractors – HVAC and Plumbing & North American Industry Classification System (NAICS) Code 23822

Lost Time Injury Rate
<79% of industry average

OSHA Incident Rate
<28% of industry average

Training
97.4% completed

Our safety record is no accident.

Key Financial Data – Income Statement

($ Thousands, except per share information) (Unaudited)

	Three Months Ended December 31, 2011		Three Months Ended December 31, 2010		Year Ended December 31, 2011		Year Ended December 31, 2010	
Revenue	$ 317,700	100.0%	$ 314,571	100.0%	$1,240,020	100.0%	$1,108,282	100.0%
Cost of Services	267,075	84.1%	257,671	81.9%	1,058,568	85.4%	919,600	83.0%
Gross Profit	50,625	15.9%	56,900	18.1%	181,452	14.6%	188,682	17.0%
Selling, General and Administrative Expenses	46,094	14.5%	48,526	15.4%	172,137	13.9%	163,431	14.7%
Goodwill and Other Intangible Asset Impairments	3,788	1.2%	1,288	0.4%	58,922	4.8%	5,734	0.5%
Gain on Sale of Assets	(77)	0.0%	(23)	0.0%	(239)	0.0%	(525)	0.0%
Operating Income	$ 820	0.3%	$ 7,109	2.3%	$ (49,368)	-4.0%	$ 20,042	1.8%
Net Income from Continuing Operations Attributable to Comfort Systems	$ 1,747	0.5%	$ 5,796	1.8%	$ (36,830)	-3.0%	$ 14,017	1.3%
Non-GAAP Net Income from Continuing Operations Attributable to Comfort Systems As Adjusted [(1)]	$ 2,694	0.8%	$ 5,918	1.9%	$ 5,660	0.5%	$ 16,399	1.5%
Diluted EPS from Continuing Operations	$ 0.05		$ 0.15		$ (0.99)		$ 0.37	
Non-GAAP Diluted EPS As Adjusted [(1)]	$ 0.07		$ 0.16		$ 0.15		$ 0.43	
Adjusted EBITDA [(2)]	$ 10,356	3.3%	$ 13,934	4.4%	$ 29,368	2.4%	$ 42,693	3.9%

[(1)] See Slide 33 for Supplemental Non-GAAP Information

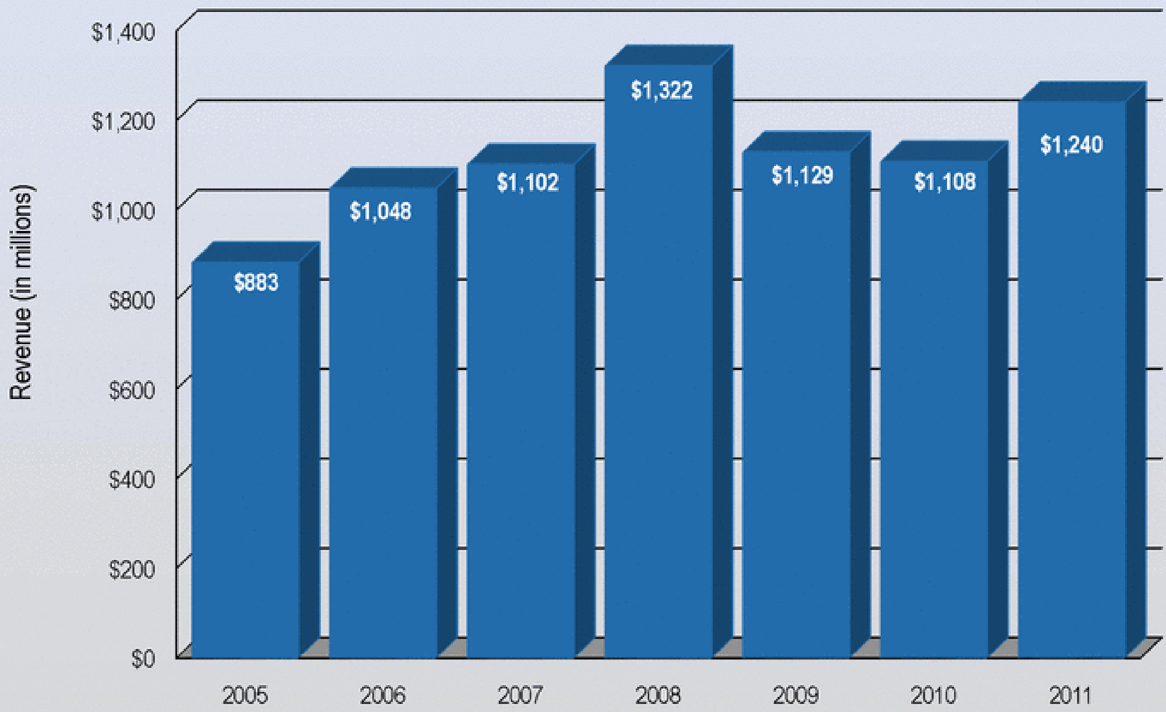
[(2)] See Slide 34 for GAAP Reconciliation to Adjusted EBITDA

Key Financial Data – Balance Sheet
($ Thousands)

COMFORT SYSTEMS USA

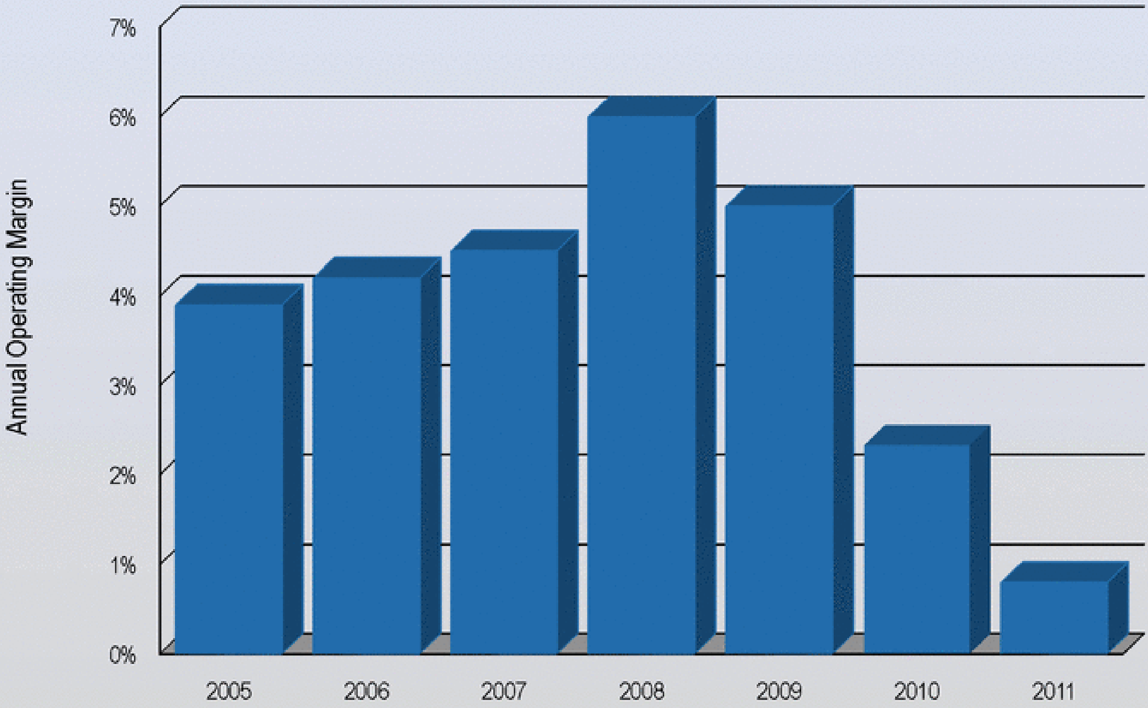
	12/31/2011	12/31/2010
Cash	$ 51,237	$ 86,346
Working Capital	$ 109,311	$ 134,738
Goodwill	$ 107,093	$ 147,818
Identifiable Intangible Assets, Net	$ 48,349	$ 39,616
Total Debt	$ 15,381	$ 29,936
Equity	$ 283,106	$ 312,784

Revenue



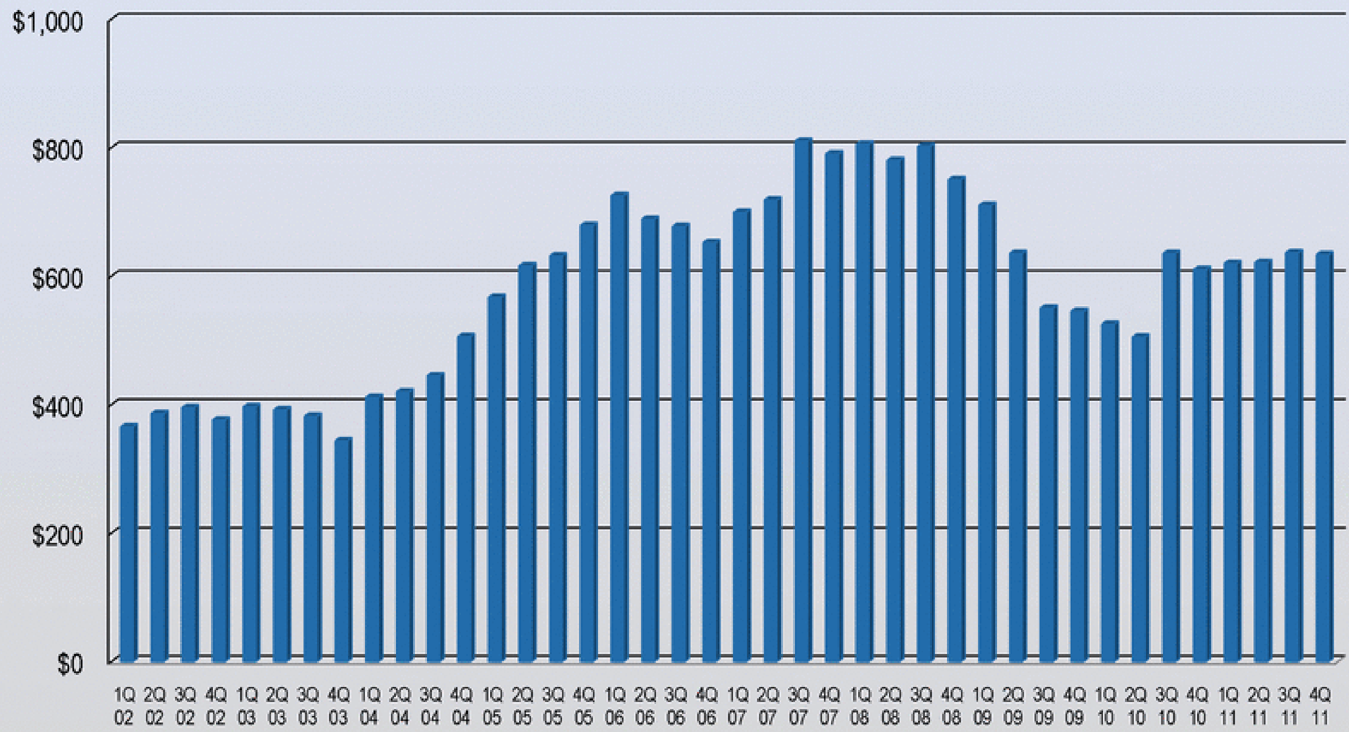
Note: Excludes all divested and discontinued operations

Operating Margins[(a)]



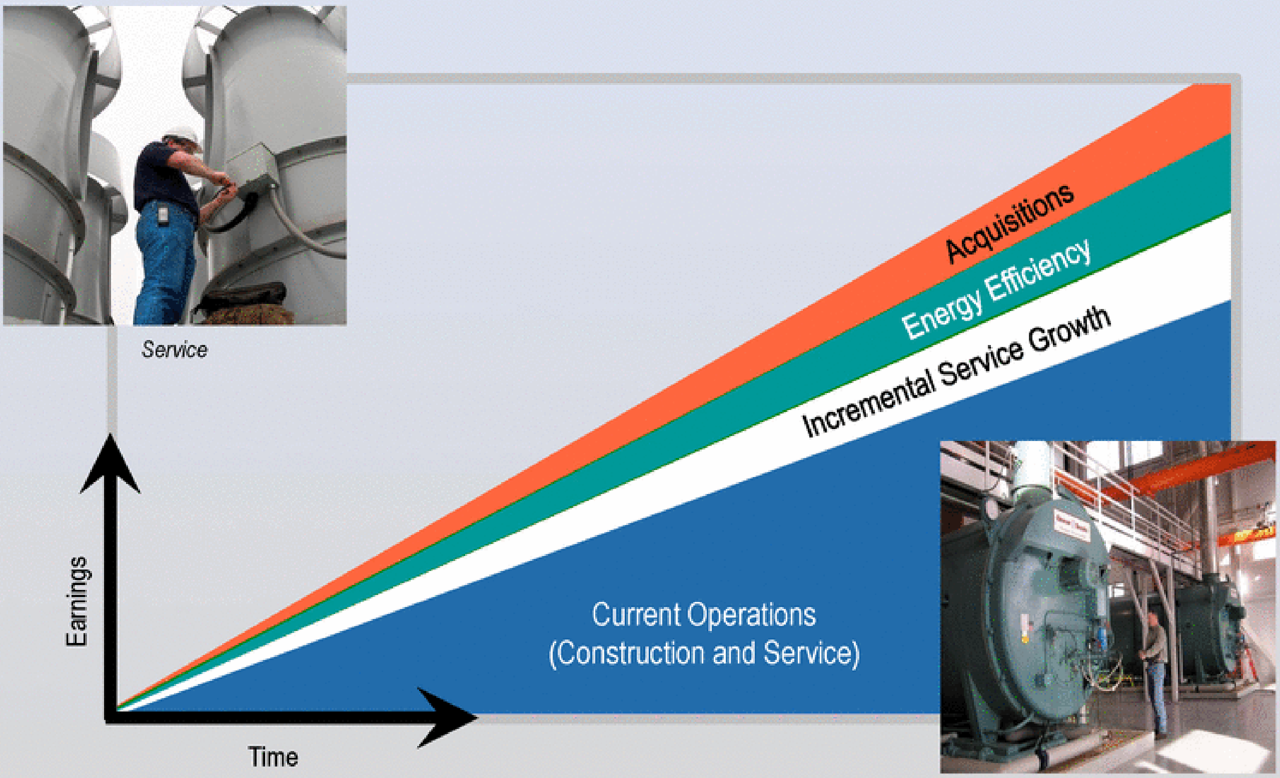
(a) This table includes non-GAAP financial information because the information provided excludes goodwill and other intangible asset impairment charges of $33.9 million for 2005, $5.7 million for 2010 and $58.9 million for 2011. No goodwill impairment charge was recorded for 2006, 2007, 2008 or 2009.

Backlog (in millions)



Note: Excludes all divested and discontinued operations

Profile for Growth



Service

Commercial HVAC

Quality People. Building Solutions.

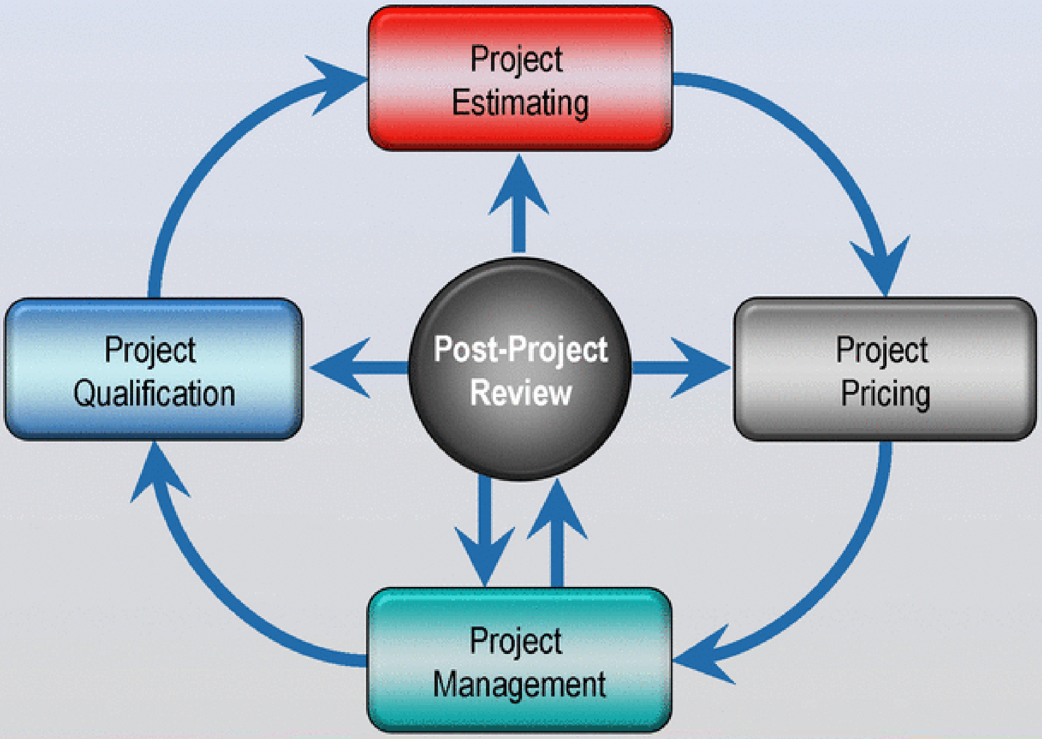
Operations

Increase Productivity

- Education
  - Leadership
  - Project Managers
  - Superintendents
  - Service Sales
  - Service Operations
  - Craft
  - Safety
- Best Practices
  - Project Management
  - Estimating
- Cooperation with suppliers
- Prefabrication
- New materials and methods

Job Loop

We review projects and apply what we have learned to improve our performance.



The only things that evolve by themselves in an organization are disorder, friction and malperformance.

Peter Drucker

COMFORT SYSTEMS USA

Increase Service*

- Grow maintenance base
- Education
  - Employees and Customers
- Higher margin opportunity
- Recurring revenue
- National accounts
- $2.50+ of repair and replacement for every $1.00 of maintenance
- Target retrofit projects
  - Energy Efficiency
  - Indoor Air Quality (IAQ)

* Maintenance, service, repair, retrofit

National Account Customers

COMFORT SYSTEMS USA

CONVERSE
Kmart
Eye Care Centers of America, Inc.
The Home Depot
Total Wine & More
Pamida
ShopKo Stores Inc.
fred's Super Dollar
BOSS HUGO BOSS
NIKE
Sears
DAVID'S BRIDAL
Rack Room Shoes
Speedy Cash
Coca-Cola Enterprises
Charlotte Russe
PETCO.com Where the pets go online.
Cole Haan Outlet
ORIGINS
CarMax The Auto Superstore
Every Season Starts at Dick's Sporting Goods
MC Sports
Tire Kingdom Service • Brakes • Batteries • More
Golf Galaxy

*Trademarks and logos are the property of their respective owners.

Energy Efficiency – Retrofitting HVAC

COMFORT SYSTEMS USA

Green is Part of Our Business

- Energy costs drive need for efficiency.
- HVAC accounts for 30% - 50% of electricity usage.
- Energy Star (Department of Energy/EPA) / LEED (USGBC)
- 2 - 4 year pay outs depending on electric rates, usage, age, incentives.

Use Our Energy to Save Yours! ™

Growth

COMFORT SYSTEMS USA

- Internal
  - More of what we do best
  - Service
  - Energy efficiency
- Step-Out Growth
  - New locations for existing companies
  - Techs "on their own"
- Targeted acquisitions
  - Best HVAC-oriented mechanical in new area

Quality People. Building Solutions.

The Ideal Acquisition Candidate

- $20M+ in revenue
- Construction and service
- In a growing market in new area
- Company that has performed well in the past and has continuing demonstrable upside
- Organizational structure capable of sustaining/improving the company
- Ownership/management that wants to stay on to operate the company

Target Markets

- Atlanta, GA
- Boise, ID
- Charleston, SC
- Columbia/Florence, SC
- Dallas/Fort Worth, TX
- El Paso, TX
- Ft. Lauderdale, FL
- Greensboro, NC
- Jackson, MI
- Los Angeles, CA
- Omaha, NE
- Portland, OR
- San Antonio, TX
- Savannah, GA
- Spartanburg/Greenville, SC
- Tampa, FL

(Listed Alphabetically)

Outlook

COMFORT SYSTEMS USA

Long-Term

- $40B+ fragmented industry
- HVAC a basic necessity
- Commercial construction continuing
- Growing installed base for recurring maintenance, service, repair and retrofit
- Scale opportunities – service, purchasing, prefab, bonding, best practices
- Diverse customer base and geography
- Energy efficiency and Indoor Air Quality
- Financially and operationally sound – continuing to grow organically and by acquisition

Appendix I – Supplemental Non-GAAP Information

($ Thousands, except per share information) (Unaudited)

	Three Months Ended December 31, 2011	Three Months Ended December 31, 2010	Year Ended December 31, 2011	Year Ended December 31, 2010
Net income (loss) from continuing operations attributable to Comfort Systems USA	$ 1,747	$ 5,796	$ (36,830)	$ 14,017
Goodwill and other intangible impairments (after tax)	824	642	45,710	3,316
Changes in fair value of contingent earn-out obligations (after tax)	123	(520)	(5,276)	(934)
Tax valuation allowances (after tax)	-	-	2,056	-
Net income from continuing operations excluding goodwill and other intangible asset impairments, changes in fair value of contingent earn-out obligations and tax valuation allowances	$ 2,694	$ 5,918	$ 5,660	$ 16,399
Diluted income (loss) per share from continuing operations attributable to Comfort Systems USA	$ 0.05	$ 0.15	$ (0.99)	$ 0.37
Goodwill and other intangible impairments	0.02	0.02	1.22	0.09
Changes in fair value of contingent earn-out obligations	-	(0.01)	(0.14)	(0.03)
Tax valuation allowances	-	-	0.06	-
Diluted income per share from continuing operations attributable to Comfort Systems USA excluding goodwill and other intangible impairments, changes in fair value of contingent earn-out obligations and tax valuation allowances	$ 0.07	$ 0.16	$ 0.15	$ 0.43

Note : Operating results from continuing operations attributable to Comfort Systems USA, Inc., excluding goodwill and other intangible asset impairments, changes in fair value of contingent earn-out obligations and tax valuation allowances are presented because the Company believes it reflects the results of the core ongoing operations of the Company, and because we believe it is responsive to frequent questions we receive from third parties. However, this measure is not considered a primary measure of an entity's financial results under generally accepted accounting principles, and accordingly, this amount should not be considered an alternative to operating results as determined under generally accepted accounting principles and as reported by the Company.

Appendix II– GAAP Reconciliation To Adjusted EBITDA
($ Thousands) (Unaudited)

COMFORT SYSTEMS USA

	Three Months Ended December 31,		Year Ended December 31,	
	2011	2010	2011	2010
Net Income (Loss) Including Noncontrolling Interests	$ 2,085	$ 5,796	$ (36,492)	$ 14,740
Discontinued Operation	-	-	-	(723)
Income Taxes	(693)	2,196	(8,172)	6,360
Other (Income) Expense, net	(1,002)	(242)	(934)	(267)
Changes in the Fair Value of Contingent Earn-out Obligations	38	(924)	(5,528)	(1,574)
Interest Expense, net	392	283	1,758	1,506
Gain on Sale of Assets	(77)	(23)	(239)	(525)
Goodwill and Other Intangible Impairments	3,788	1,288	58,922	5,734
Depreciation and Amortization	5,825	5,560	20,053	17,442
Adjusted EBITDA	$ 10,356	$ 13,934	$ 29,368	$ 42,693

Note: The Company defines adjusted earnings before interest, taxes, depreciation and amortization ("Adjusted EBITDA") as net income (loss) including noncontrolling interests, excluding discontinued operation, income taxes, other (income) expense, net, changes in the fair value of contingent earn-out obligations, interest expense, net, gain on sale of assets, goodwill and other intangible asset impairments and depreciation and amortization. Other companies may define Adjusted EBITDA differently. Adjusted EBITDA is presented because it is a financial measure that is frequently requested by third parties. However, Adjusted EBITDA is not considered under generally accepted accounting principles as a primary measure of an entity's financial results, and accordingly, Adjusted EBITDA should not be considered an alternative to operating income (loss), net income (loss), or cash flows as determined under generally accepted accounting principles and as reported by the Company.

Contact

Bill George
Executive Vice President and CFO

1-800-723-8431

bill.george@comfortsystemsusa.com

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