

December 29, 2010

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

RE: Comfort Systems USA, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Forms 10-Q for the Fiscal Quarters ended March 31, 2010, June 30, 2010 and September 30, 2010
Form 8-K/A Filed on October 6, 2010
Schedule 14A Filed on April 16, 2010
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 December 15, 2010, 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 January 14, 2011.

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
