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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): AUGUST 5, 2003

COMMISSION FILE NUMBER: 1-13011

COMFORT SYSTEMS USA, INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE

(State or other jurisdiction of incorporation)

76-0526487

(I.R.S. Employer Identification No.)

777 POST OAK BOULEVARD
SUITE 500
HOUSTON, TEXAS 77056
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES) (ZIP CODE)

REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE: (713) 830-9600

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ITEM 7(c) EXHIBITS

The following Exhibits are included herein:

Exhibit 99 Press Release of Comfort Systems USA, Inc. dated August 5, 2003, reporting Comfort's financial results for the second quarter of 2003.

ITEM 12. MATERIAL INFORMATION DISCLOSURE

Attached and incorporated herein by reference as Exhibit 99 is a copy of a press release of Comfort System USA, Inc. dated August 5, 2003, reporting Comfort's financial results for the second quarter of 2003.

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.

COMFORT SYSTEMS USA, INC.

By: /s/ William George

William George
Senior Vice President and
General Counsel

Date: August 5, 2003

EXHIBIT INDEX

Exhibit Number	Description
99	Press Release of Comfort System USA, Inc. dated August 5, 2003, reporting Comfort's financial results for the second quarter of 2003.

[COMFORT SYSTEMS USA LETTERHEAD]

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Chief Financial Officer
(713) 830-9600

777 Post Oak Blvd, Suite 500
Houston, Texas 77056
713-830-9600
Fax 713-830-9696

FOR IMMEDIATE RELEASE

COMFORT SYSTEMS USA REPORTS SECOND QUARTER RESULTS

SIGNIFICANT EARNINGS IMPROVEMENT FROM THE FIRST QUARTER

CONTINUED STRONG CASH FLOW

HOUSTON, TX - AUGUST 5, 2003 - COMFORT SYSTEMS USA, INC. (NYSE: FIX), a leading provider of commercial/industrial heating, ventilation and air conditioning ("HVAC") services, today announced net income of \$2,573,000 or \$0.07 per diluted share, for the quarter ended June 30, 2003, as compared to net income of \$4,768,000 or \$0.12 per diluted share, in the second quarter of 2002. Net income from continuing operations for the quarter was \$2,606,000 or \$0.07 per diluted share in the second quarter of 2003 as compared to \$5,103,000 or \$0.13 per diluted share in the second quarter of 2002. The Company reported revenues from continuing operations of \$202,355,000 in the current quarter as compared to \$211,500,000 in 2002.

Bill Murdy, Comfort Systems USA's Chairman and CEO, said, "Our second quarter earnings marked a substantial improvement from the first quarter even as difficult conditions persisted in our industry and in the general economy. We also continued our consistent record of free cash flow performance, with another strong showing this quarter at \$13,095,000. In addition, we maintained a steady backlog heading into the second half."

The Company reported a net loss from continuing operations of \$1,397,000 or \$0.04 per diluted share for the first six months of 2003 as compared to net income from continuing operations of \$1,102,000 or \$0.03 per diluted share for the first six months of 2002. The Company reported revenues of \$384,769,000 from continuing operations for the current year to date, as compared to \$401,126,000 in 2002.

Murdy continued, "While we are pleased with our improvement in our second quarter earnings over the first quarter and expect further improvement in the third quarter, general industry and economic conditions have not yet improved to the degree we and other industry participants expected earlier this year. As a result, we now believe our full-year 2003 results will be comparable to 2002's results, rather than higher than 2002 results as indicated in our first quarter reports. However, we and other industry participants do continue to expect improving conditions over the next year. This is based in part on what is believed to be mounting maintenance and replacement needs in the broad installed base of HVAC equipment, as it appears these activities have been deferred by many facility owners in the difficult economy of the last couple of years. In addition, we continue to see signs of increasing industry activity in response to modest improvement in the general economic outlook. We believe these indications are consistent with the traditional lag between activity levels in our industry and overall economic activity. In view of these factors,

along with our ongoing focus on cost containment, we expect our 2004 results to show significant improvement over the current year.

"We also want to acknowledge the superb work of the Comfort Systems USA field and support organizations in producing profits and cash flow in what remains a challenging operating environment. And our people once again widened the substantial margin by which our safety record exceeds the industry average. Their efforts are also focused on building our company as an industry leader for the long term. The Comfort Systems USA team is the foundation of our future success."

The Company will host a conference call to discuss its financial results and position in more depth on Wednesday, August 6, 2003 at 10:00 a.m. Central Time. The call-in number for this conference call is 1-210-234-0020. A replay of the entire call will be available until 5:00 p.m. Central Time, Wednesday, August 13, 2003 by calling 1-402-220-0305.

Comfort Systems USA is a premier provider of business solutions addressing workplace comfort, with 84 locations in 57 cities around the nation. For more information, visit the Company's website at www.comfortsystemsusa.com.

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the current plans and expectations of Comfort Systems USA, Inc. and involve risks and uncertainties that could cause actual future activities and results of operations to be materially different from those set forth in the forward-looking statements. Important factors that could cause actual results to differ include, among others, the lack of a combined operating history and the difficulty of integrating formerly separate businesses, difficulty in obtaining or increased costs associated with debt financing or bonding, retention of key management, national and regional declines in non-residential construction activity, shortages of labor and specialty building materials, seasonal fluctuations in the demand for HVAC systems and the use of incorrect estimates for bidding a fixed price contract and other risks detailed in the Company's reports filed with the Securities and Exchange Commission.

- Financial table follows -

Other
expense
(income)
(102) (0.1%)
(804) (0.4%)
147 --
(1,116)
(0.3%) -----

Income
(loss)
before taxes
3,334 1.6%
7,744 3.7%
(2,638)
(0.7%) 2,166
0.5% Income
taxes 728
2,641
(1,241)
1,064 -----

Income
(loss) from
continuing
operations
2,606 1.3%
5,103 2.4%
(1,397)
(0.4%) 1,102
0.3%

Discontinued
operations:
Operating
income
(loss), net
of
applicable
income tax
benefit
(expense) of
\$18, \$90,
\$(36) and
\$1,813 (33)
(166) 66 89
Estimated
loss on
disposition,
including
income tax
benefit
(expense) of
\$0, \$91,
\$(231) and
\$(25,887) --
(169) (912)
(11,156) ---

Income
(loss)
before
cumulative
effect of
change in
accounting
principle
2,573 4,768
(2,243)
(9,965)
Cumulative
effect of
change in
accounting
principle,
net of

income tax
benefit of
\$26,317 -- -

(202,521) --

Net income
(loss) \$
2,573 \$
4,768 \$
(2,243)
\$(212,486)

=====
=====
=====
=====

Income
(loss) per
share:
Basic-
Income
(loss) from
continuing
operations \$
0.07 \$ 0.13
\$ (0.04) \$
0.03

Discontinued
operations -
Income
(loss) from
operations -
- - - - -

Estimated
loss on
disposition
-- -- (0.02)
(0.30)

Cumulative
effect of
change in
accounting
principle --
-- -- (5.37)

Net income
(loss) \$
0.07 \$ 0.13
\$ (0.06) \$
(5.64)

=====
=====
=====
=====

Diluted -
Income
(loss) from
continuing
operations \$
0.07 \$ 0.13
\$ (0.04) \$
0.03

Discontinued
operations -
Income
(loss) from
operations -
- - - - -

Estimated
loss on
disposition
-- (0.01)
(0.02)
(0.29)

Cumulative
effect of
change in

accounting
principle --
-- -- (5.30)

Net income
(loss) \$
0.07 \$ 0.12
\$ (0.06) \$
(5.56)

=====
=====
=====
=====
=====
Shares used
in computing
income
(loss) per
share: Basic
37,640
37,839
37,631
37,687
Diluted
37,983
38,476
38,804
38,237

Note 1: The diluted earnings per share data presented above reflects the dilutive effect, if any, of stock options, convertible notes, warrants and contingently issuable restricted stock which were outstanding during the periods presented.

1,058	1,094
2,422	2,963
Depreciation	
1,387	1,683
2,723	3,294
Restructuring	
charges	
1,112	--
2,274	1,878
Kmart	
reserve	
reversal	--
(800)	--
(800)	-----

EBITDA \$	
6,789	3.4% \$
8,917	4.2% \$
4,928	1.3% \$
8,385	2.1%
Income	
(loss) from	
continuing	
operations	
(after tax)	
\$ 2,606	\$
5,103	\$
(1,397)	\$
1,102	
Restructuring	
charges	
(after tax)	
723	-- 1,478
1,221	Kmart
reserve	
reversal	
(after tax)	
-- (520)	--
(520)	-----

Income from	
continuing	
operations	
(after tax),	
excluding	
restructuring	
charges and	
Kmart	
reserve	
reversal \$	
3,329	1.6% \$
4,583	2.2% \$
81	-- \$
1,803	0.4%
Diluted	
earnings per	
share-income	
from	
continuing	
operations	
(after tax),	
excluding	
restructuring	
charges and	
Kmart	
reserve	
reversal \$	
0.09	\$ 0.12
\$ --	\$ 0.05

Note 1: Income (loss) from operations, excluding restructuring charges and Kmart reserve reversal is presented because the Company believes it reflects the results of the core ongoing operations of the Company. 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 income as determined under

generally accepted accounting principles and as reported by the Company.

Note 2. The Company defines earnings before interest, taxes, depreciation and amortization (EBITDA) as net income (loss), excluding cumulative effect of change in accounting principle, discontinued operations, income taxes, other expense (income), interest expense, net, depreciation, restructuring charges and Kmart reserve reversal. EBITDA may be defined differently by other companies. EBITDA is presented because it is a financial measure that is frequently requested by capital market participants in evaluating the Company. However, EBITDA is not considered under generally accepted accounting principles as a primary measure of an entity's financial results, and accordingly, EBITDA should not be considered an alternative to operating income, net income, or cash flows as determined under generally accepted accounting principles and as reported by the Company.

Note 3: The bottom two calculations in the above table show income (loss) from continuing operations (after tax) and related earnings per share information excluding restructuring charges and Kmart reserve reversal. The tax rate on these items was computed using the pro forma effective tax rate of the Company exclusive of these charges.

COMFORT SYSTEMS USA, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(in thousands)

June 30,
December
31, 2003
2002 -----

(unaudited)

Cash and
cash
equivalents
\$ 11,415 \$
6,083

Accounts
receivable,
net 164,423
167,177

Costs and
estimated
earnings in
excess of
billings
15,996
17,881

Assets
related to
discontinued
operations
-- 2,643

Other
current
assets
28,032

30,759 -----

-- Total
current
assets
219,866
224,543

Property
and
equipment,
net 14,831
16,072

Goodwill
112,545
112,545

Other
noncurrent
assets
12,185

13,375 -----

-- Total
assets
\$359,427
\$366,535
=====

Current
maturities
of long-
term debt \$
2,166 \$
1,780

Accounts
payable
64,215
56,496

Billings in
excess of
costs and
estimated
earnings
30,271

26,672
 Liabilities
 related to
 discontinued
 operations
 -- 1,017
 Other
 current
 liabilities
 47,457
 61,688 ----

 -- Total
 current
 liabilities
 144,109
 147,653
 Long-term
 debt, net
 of discount
 9,421
 10,604
 Other long-
 term
 liabilities
 3,085 3,192
 ----- --

 Total
 liabilities
 156,615
 161,449
 Total
 equity
 202,812
 205,086 ---

 --- Total
 liabilities
 and equity
 \$359,427
 \$366,535
 =====
 =====

Selected Cash Flow Data (in thousands) (unaudited):

Three
 Months
 Ended Six
 Months
 Ended June
 30, June
 30, -----

 --- 2003
 2002 2003
 2002 -----

 ---- Cash
 flow from
 operating
 activities
 \$ 13,923 \$
 10,955 \$
 11,580 \$
 1,693 Cash
 flow from
 investing
 activities
 \$ (3,502)
 \$ 10,130 \$
 (4,586) \$
 152,629
 Cash flow

from
 financing
 activities
 \$ (10,335)
 \$ (18,316)
 \$ (1,683)
 \$(152,323)
 Cash flow
 from
 operating
 activities
 \$ 13,923 \$
 10,955 \$
 11,580 \$
 1,693
 Taxes paid
 related to
 the sale
 of
 businesses
 -- --
 10,371 --
 Purchases
 of
 property
 and
 equipment
 (860)
 (936)
 (1,947)
 (3,070)
 Proceeds
 from sales
 of
 property
 and
 equipment
 32,963 111
 1,134 ----

 ----- Free
 cash flow
 \$ 13,095 \$
 10,982 \$
 20,115 \$
 (243)

Note 1: The Company defines free cash flow as cash flow from operating activities less items related to certain transactions such as sales of businesses and customary capital expenditures plus the proceeds from asset sales. Other companies may define free cash flow differently. Free cash flow is presented because it is a financial measure that is frequently requested by capital market participants in evaluating the Company. However, free cash flow is not considered under generally accepted accounting principles as a primary measure of an entity's financial results, and accordingly free cash flow should not be considered an alternative to operating income, net income, or cash flows as determined under generally accepted accounting principles and as reported by the Company.

Note 2: Cash flow information for 2002 includes the results of discontinued operations, including the 19 operations sold to Emcor in the first quarter of 2002.