

SCHEDULE 14A
SCHEDULE 14 INFORMATION

Proxy Statement Pursuant to Section 14(a) of the Securities
Exchange Act of 1934

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

Preliminary Proxy Statement

Definitive Proxy Statement

Definitive Additional Materials

Soliciting Material Pursuant to Section 240.14a-11(c) or
Section 240.14a-12

Name of Registrant as Specified in Its Charter:

Comfort Systems USA, Inc.

Name of Person(s) Filing Proxy Statement:

Sheet Metal Workers' International Association

Payment of Filing Fee (check the appropriate box)

\$125 per Exchange Act Rules 0-11(c)(1)(ii), 14a-6(i)(1), or
14a-6(j)(2).

\$500 per each party to the controversy pursuant to Exchange
Act Rule 14a-6(i)(3).

Fee computed on table below per Exchange Act Rules 14a-
6(i)(4) and 0-11.

Date of Release by SMWIA: 1/09/02

Comfort Systems Shareholder Newsletter

Issue One

Large Majority Supports Effort To
Restrict Replacement Stock Options

Some 676 Comfort Systems shareholders responded to a mailing asking for their views on limiting future stock option grants. Over 580, or approximately 86%, support efforts to adopt a policy of not repricing options or granting new ones because the old ones go underwater, unless the shareholders specifically approve such action. The policy was proposed in response to a company disclosure that options were granted to five executives because previously awarded options were underwater.

Of the respondents whose number of shares could be determined, holders of 1.36 million shares supported the proposal and holders of 435,000 shares opposed. Many large shareholders voiced support for the view that repricing of options because the exercise price is below market value (or the granting of new options) is unfair to shareholders.

Some respondents apparently misunderstood the proposal because they stated that they opposed it because they opposed further stock dilution or opposed current management. The proposal does not further stock dilution nor take a position on current management.

SEC Asked To Investigate Comfort Systems
Accounting For Replacement Stock Options

The SMWIA is concerned that Comfort Systems may be inaccurately reporting earnings because it has not taken a charge for the value of the replacement stock options. We have asked the Securities and Exchange Commission to investigate the company's accounting practices in this matter.

The Financial Accounting Standards Board, in a statement known as Interpretation No. 44, requires companies to take a quarterly charge for the increased value of any replacement stock options.

Comfort Systems management has asserted that it believes the stock options do not necessitate a charge to earnings. Because the issue is new, we have asked the SEC to investigate and advise whether a charge to earnings is required.

The Sheet Metal Workers' International Association, which owns 1,400 shares of company stock and is the proposal sponsor, represents over 150,000 members in the sheet metal industry, including approximately 500 Comfort Systems employees.