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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

I	OMB Number:	3235-0287
	Estimated average burd	en
	hours per response:	0.5

1. Name and Address of Reporting Person [*] <u>TANNER THOMAS N</u>			2. Issuer Name and Ticker or Trading Symbol <u>COMFORT SYSTEMS USA INC</u> [FIX]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner					
(Last) (First) (Middle)		(Middle)	3. Date of Earliest Transaction (Month/Day/Year)	x	Officer (give title below)	Other (specify below)			
(Last) (First) (Middle) C/O COMFORT SYSTEMS USA, INC.			03/26/2009		Executive Vice President				
777 POST OAK BLVD., SUITE 500		00							
			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applica Line)					
(Street) HOUSTON	ТХ	77056		X	Form filed by One Re	porting Person			
	17	//030			Form filed by More th Person	an One Reporting			
(City)	(State)	(Zip)							

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code (4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)		5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(11301 4)
Common Stock	03/26/2009		Α		25,994	Α	(1)	95,073	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		of Deri Sec Acq (A) o Disp of (I	umber vative urities uired or oosed O) (Instr. and 5)	6. Date Exerc Expiration Da (Month/Day/)	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Incentive Stock Option (Option to Buy)	\$11	03/26/2009		A			21,662	(2)	(3)	Common Stock	21,662	\$11	124,084	D	

Explanation of Responses:

1. Award pursuant to Performance Restricted Stock Agreement; stock vests pursuant to performance and longevity conditions over a three-year vesting schedule.

2. Options vest in equal installments on each of the first three anniversaries from the date of grant.

3. Options will expire at the earlier of ten years from the date of grant or three months following termination of employment.

03/30/2009

Date

** Signature of Reporting Person

/s/ Thomas N. Tanner

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.