#### COMFORT SYSTEMS USA INC

Form SC 13G January 23, 2007

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934 (New)

COMFORT SYSTEMS USA INC (Name of Issuer)

Common Stock
(Title of Class of Securities)

199908104 (CUSIP Number)

December 31, 2006 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 199908104

\_\_\_\_\_

\_\_\_\_\_

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, NA., 943112180

\_\_\_\_\_\_

- (2) Check the appropriate box if a member of a  $Group^*$
- (a) / /
- (b) /X/

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(3) SEC Use Only

\_\_\_\_\_

(4) Citizenship or Place of Organization U.S.A.

\_\_\_\_\_\_

Number of Shares Beneficially Owned	(5) Sole Voting Power 1,464,316
by Each Reporting Person With	(6) Shared Voting Power
	(7) Sole Dispositive Power 1,625,683
	(8) Shared Dispositive Power
(9) Aggregate Amount Beneficially Owned by E 1,625,683	ach Reporting Person
(10) Check Box if the Aggregate Amount in Ro	w (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amount 3.99%	in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 199908104	
(1) Names of Reporting Persons.  I.R.S. Identification Nos. of above	persons (entities only).
BARCLAYS GLOBAL FUND ADVISORS	
<ul><li>(2) Check the appropriate box if a member of</li><li>(a) / /</li><li>(b) /X/</li></ul>	a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization U.S.A.	
Number of Shares Beneficially Owned	(5) Sole Voting Power 644,454
by Each Reporting Person With	(6) Shared Voting Power
	(7) Sole Dispositive Power 644,454
	(8) Shared Dispositive Power
(9) Aggregate Amount Beneficially Owned by E 644,454	ach Reporting Person
(10) Chack Boy if the Aggregate Amount in Po	w (9) Evaludos Cortain Sharos*

(11) Percent of Class Represented by Amoun 1.58%	t in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 199908104	
(1) Names of Reporting Persons.  I.R.S. Identification Nos. of above	e persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
(2) Check the appropriate box if a member (a) $//$ (b) $/X/$	of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization England	
Number of Shares Beneficially Owned	(5) Sole Voting Power
by Each Reporting Person With	(6) Shared Voting Power
	(7) Sole Dispositive Power
	(8) Shared Dispositive Power
(9) Aggregate	
(10) Check Box if the Aggregate Amount in	Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amount 0.00%	t in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 199908104	
(1) Names of Reporting Persons.  I.R.S. Identification Nos. of above	e persons (entities only).

BARCLAYS GLOBAL INVESTORS JAPAN	TRUST AND BANKING COMPANY LIMITED
(2) Check the appropriate box if a membe (a) // (b) /X/	r of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization Japan	
Number of Shares Beneficially Owned	(5) Sole Voting Power
by Each Reporting Person With	(6) Shared Voting Power
	(7) Sole Dispositive Power
	(8) Shared Dispositive Power
(9) Aggregate -	
(10) Check Box if the Aggregate Amount i	n Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amo 0.00%	unt in Row (9)
(12) Type of Reporting Person*	
CUSIP No. 199908104	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of ab	ove persons (entities only).
BARCLAYS GLOBAL INVESTORS JAPAN	LIMITED
(2) Check the appropriate box if a membe (a) // (b) /X/	r of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization Japan	
Number of Shares Beneficially Owned by Each Reporting	(5) Sole Voting Power
Person With	(6) Shared Voting Power

	(7) Sole Dispositive Power	(7) Sole Dispositive Power
	(8) Shared Dispositive Pow	 wer
9) Aggregate		
10) Check Box	if the Aggregate Amount in Row (9) Excludes Certain Shares	 *
11) Percent of 0.00%	of Class Represented by Amount in Row (9)	
(12) Type of Re	Reporting Person*	
TEM 1(A).	NAME OF ISSUER COMFORT SYSTEMS USA INC	
TEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 777 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056	
TEM 2(A).	NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, NA	
TEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105	
TEM 2(C).	CITIZENSHIP U.S.A	
TEM 2(D).	TITLE OF CLASS OF SECURITIES  Common Stock	
TEM 2(E).	CUSIP NUMBER 199908104	
OR 13D-2(B), CF (a) // Broker (15 U.S	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), CHECK WHETHER THE PERSON FILING IS A cor Dealer registered under Section 15 of the Act S.C. 78c).	
(c) // Insurar	us defined in section 3(a) (6) of the Act (15 U.S.C. 78c).  Unce Company as defined in section 3(a) (19) of the Act  S.C. 78c).	
	ment Company registered under section 8 of the Investment by Act of 1940 (15 U.S.C. 80a-8).	
(e) // Investr (f) // Employe	ment Adviser in accordance with section $240.13d(b)(1)(ii)(E)$ wee Benefit Plan or endowment fund in accordance with section $3d-1(b)(1)(ii)(F)$ .	
g) // Parent	Holding Company or control person in accordance with section	on
	3d-1(b)(1)(ii)(G). .ngs association as defined in section 3(b) of the Federal De	epo

Insurance Act (12 U.S.C. 1813). (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3). (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER ITEM 1(A). COMFORT SYSTEMS USA INC ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 777 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056 \_\_\_\_\_\_ ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL FUND ADVISORS ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105 ITEM 2(C). CITIZENSHIP U.S.A TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_\_ TTEM 2(E). CUSIP NUMBER 199908104 ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o). (b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c). (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c). (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) /X/ Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G). (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813). (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3). (i) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER COMFORT SYSTEMS USA INC ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES TTEM 1(B). 777 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056 \_\_\_\_\_ ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, LTD

ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Murray House  1 Royal Mint Court LONDON, EC3N 4HH
ITEM 2(C).	CITIZENSHIP England
ITEM 2(D).	TITLE OF CLASS OF SECURITIES  Common Stock
ITEM 2(E).	CUSIP NUMBER 199908104
(a) // Broker (15 U.S) (b) /X/ Bank as (c) // Insurar (15 U.S) (d) // Investm Company (e) // Employe 240.13c (g) // Parent 240.13c (h) // A savir Insurar (i) // A church company (15U.S.	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), BECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act (3.C. 78o).  Sedefined in section 3(a) (6) of the Act (15 U.S.C. 78c).  Acc Company as defined in section 3(a) (19) of the Act (3.C. 78c).  Acc Company registered under section 8 of the Investment (7 Act of 1940 (15 U.S.C. 80a-8).  Acent Adviser in accordance with section 240.13d(b)(1)(ii)(E).  Ace Benefit Plan or endowment fund in accordance with section (3-1(b)(1)(ii)(F).  Holding Company or control person in accordance with section (3-1(b)(1)(ii)(G).  Acc Act (12 U.S.C. 1813).  Ach plan that is excluded from the definition of an investment (7 under section 3(c)(14) of the Investment Company Act of 1940 (C. 80a-3).  in accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM 1(A).	NAME OF ISSUER COMFORT SYSTEMS USA INC
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 777 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056
	NAME OF PERSON(S) FILING 'S GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor 1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan
ITEM 2(C).	CITIZENSHIP Japan
ITEM 2(D).	TITLE OF CLASS OF SECURITIES  Common Stock
ITEM 2(E).	CUSIP NUMBER 199908104
	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act

(15 U.S.C. 78o).

- (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1 (b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)
- ITEM 1(A). NAME OF ISSUER

COMFORT SYSTEMS USA INC

\_\_\_\_\_

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 777 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056

\_\_\_\_\_\_

ITEM 2(A). NAME OF PERSON(S) FILING
BARCLAYS GLOBAL INVESTORS JAPAN LIMITED

\_\_\_\_\_\_

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor

1-1-39 Hiroo Shibuya-Ku Tokyo 150-8402 Japan

\_\_\_\_\_\_

ITEM 2(C). CITIZENSHIP Japan

\_\_\_\_\_

ITEM 2(D). TITLE OF CLASS OF SECURITIES

Common Stock

\_\_\_\_\_\_

ITEM 2(E). CUSIP NUMBER 199908104

\_\_\_\_\_\_

- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A
- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 780).
- (b) // Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
- (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).
- (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) /X/ Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).
- (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).
- (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

#### ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned:

2,270,137

\_\_\_\_\_

(b) Percent of Class:

5.57%

(c) Number of shares as to which such person has:

- (i) sole power to vote or to direct the vote 2,108,770
  - shared power to vote or to direct the vote

(iii) sole power to dispose or to direct the disposition of 2,270,137

(iv) shared power to dispose or to direct the disposition of

\_\_\_\_\_\_

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. //

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON The shares reported are held by the company in trust accounts for the economic benefit of the beneficiaries of those accounts. See also Items 2(a) above.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP Not applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP Not applicable

ITEM 10. CERTIFICATION

> (a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(b):

> > By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

#### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 9, 2007
Date
 Signature
Robert J. Kamai Principal
 Name/Title