

COMFORT SYSTEMS USA INC  
Form 8-K  
February 27, 2009

**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) **February 26, 2009**

**Comfort Systems USA, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-13011**  
(Commission  
File Number)

**76-0526487**  
(IRS Employer  
Identification No.)

**777 Post Oak Boulevard, Suite 500**

**Houston, Texas**  
(Address of principal executive offices)

**77056**  
(Zip Code)

Registrant's telephone number, including area code **(713) 830-9600**

(Former name or former address, if changed since last report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition**

Attached and incorporated herein by reference as Exhibit 99.1 is a copy of a press release of Comfort Systems USA, Inc. (the Company ) dated February 26, 2009 reporting the Company s financial results for the fourth quarter and for the year ended December 31, 2008.

**Item 8.01 Other Events**

Attached and incorporated herein by reference as Exhibit 99.2 is a copy of a press release of the Company dated February 26, 2009 reporting the Company s declaration of a quarterly dividend on the Company s common stock to shareholders of record as of the close of business on the record date, March 10, 2009.

**Item 9.01 Financial Statements and Exhibits**

The following Exhibits are included herein:

Exhibit 99.1 Press Release of Comfort Systems USA, Inc. dated February 26, 2009 reporting the Company s financial results for the fourth quarter and for the year ended December 31, 2008.

Exhibit 99.2 Press Release of Comfort Systems USA, Inc. dated February 26, 2009 reporting the Company s declaration of a quarterly dividend on the Company s common stock to shareholders of record as of the close of business on the record date, March 10, 2009.

**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.

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**By: /s/ Trent T. McKenna  
Trent T. McKenna  
Vice President and General Counsel**

Date: February 26, 2009

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Exhibit Title or Description</b>
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99.2	Press Release of Comfort Systems USA, Inc. dated February 26, 2009 reporting the Company's declaration of a quarterly dividend on the Company's common stock to shareholders of record as of the close of business on the record date, March 10, 2009.