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OFFICE OF THE SECRETARY

AUG 14 2002

August 13, 2002

Office of the General Counsel
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Houston, Texas 77056
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713-830-9600 Phone
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John G. Katz, Secretary
U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609


Via Federal Express and Facsimile

Re: Statement Under Oath of Principal Executive Officer and Principal
Financial Officer Regarding Facts and Circumstances Relating to Exchange Act
Filings

Dear Mr. Katz:

On behalf of Comfort Systems USA, Inc., enclosed for filing please find an
executed Statement Under Oath of Principal Executive Officer and Principal Financial
Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for each
of William F. Murdy, Chief Executive Officer and J. Gordon Beittenmiller, Chief
Financial Officer.

Sincerely,


Julia A. Brown
Senior Corporate Paralegal

Enclosures

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**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, J. Gordon Beittenmiller, principal financial officer, state and attest that:

(1) to the best of my knowledge, based upon a review of the covered reports of Comfort Systems USA, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Comfort Systems USA, Inc. audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of Comfort Systems USA, Inc.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Comfort Systems USA, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

J. Gordon Beittenmiller
August 13, 2002

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Subscribed and sworn to
before me this 13th day of
August 2002.

Notary Public

My Commission Expires:
July 24, 2006

