

TRANSACTION ANNOUNCEMENT

January 2010

Comfort Systems Announces Acquisitions...

January 6, 2010--Comfort Systems USA, Inc. (NYSE: FIX) announced it has acquired Dillingham & Smith Mechanical and Sheet Metal Contractors, LLC (Dillingham & Smith) located in Nashville, TN. First Mergers Group, LLC initiated this transaction and acted as an advisor to the members of Dillingham & Smith. Terms of the transaction were not disclosed.

In addition to Dillingham & Smith, Comfort Systems announced the acquisition of Acorn Industrial, Inc in Raleigh, NC.

About Dillingham & Smith—Dillingham & Smith is a well-established facilities maintenance contractor and mechanical services company that derives the majority of its revenues from ongoing service relationships and retrofit work. For more information, visit the Company's website at: www.dillinghamsmith.com.

About Comfort Systems—Comfort Systems is a national provider of commercial, industrial and institutional heating, ventilation and air conditioning (HVAC) services. Comfort Systems has revenues in 76 locations and 72 cities around the nation and revenues in excess of \$1 billion. For more information, visit the Company's website at: www.comfortsystemsusa.com.

About First Mergers Group-- First Mergers Group, LLC provides merger and acquisition, investment banking, and intermediary, business brokerage and consulting services to middle-market companies. First Mergers Group specializes in various service industry sectors including contracting services. Additional information is available at www.firstmergers.com.

"The recent acquisition activity in the contracting sector is viewed as a positive sign for mergers and acquisitions (M&A) activity for mechanical services and contracting companies. This comes at a time when long-term capital gains rates are still attractive."

FIRST MERGERS GROUP CURRENT ACQUISITION OPPORTUNITIES

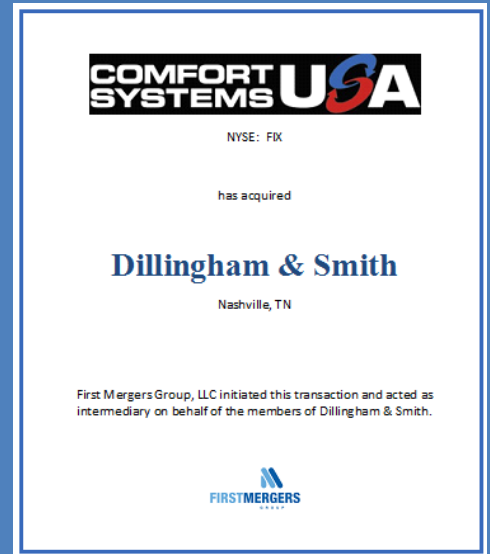


Southeast Industrial Electrical Contractor
[Revenues >\$10 million and EBITDA >10%]

US Based Power Sector Services Provider
[Revenues in excess of \$40 million]

Western Mechanical Services Provider
[Revenues in excess of \$100 million]

Facilities Maintenance Contractor
[Closed Dec. 2009]



Who is buying contracting companies and why...

Multiples for contractors hit the bottom in March 2009 with the rest of the market. We are now seeing a dramatic improvement in multiples. Buyer demand for quality companies is increasing from a diverse group of buyers including strategic buyers and private equity groups with their eye on the public market valuations. We believe this influx of capital is a positive sign for owners of privately held contracting companies that are considering divestiture strategies. Further, based on an exhaustive search of sellers from M&A subscriptions, we believe that there is a lack of strong sellers that will also increase valuations of highly attractive properties.

To learn more about the marketplace value of your business and a formal presentation on the consolidation and buying activity in your industry, please contact Michael Price at 1-800-538-0415.

www.firstmergers.com

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