

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8  
REGISTRATION STATEMENT**  
*UNDER*  
*THE SECURITIES ACT OF 1933*

**WATSCO, INC.**

(Exact name of Registrant as Specified in its Charter)

**Florida**

(State or other jurisdiction of incorporation)

59-0778222

(I.R.S. Employer Identification Number)

2665 South Bayshore Drive, Suite 901

Miami, Florida 33133

(305) 714-4100

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**WATSCO, INC. FOURTH AMENDED AND RESTATED 1996 QUALIFIED EMPLOYEE STOCK PURCHASE PLAN**

(Full Title of the plan)

**Ana M. Menendez**

Chief Financial Officer and Treasurer

Watsco, Inc.

2665 South Bayshore Drive, Suite 901

Miami, Florida, 33133

(305) 714-4100

(Name, address, including zip code, and telephone number, including area code, of agent for service)

**Copies of communications to:**

**Jaret L. Davis, Esq.**

**Greenberg Traurig, P.A.**

333 Avenue of the Americas

Suite 4400

Miami, Florida 33131

(305) 579-0676

**CALCULATION OF REGISTRATION FEE**

| Title of Securities to be Registered     | Amount to be Registered(1) | Proposed Maximum Offering Price Per Share(2) | Proposed Maximum Aggregate Offering Price(2) | Amount of Registration Fee |
|------------------------------------------|----------------------------|----------------------------------------------|----------------------------------------------|----------------------------|
| Common Stock, par value \$0.50 per share | 500,000 shares             | \$71.48                                      | \$35,740,000                                 | \$4,874.94                 |

(1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement shall also cover any additional shares of the Registrant's common stock that become issuable under the Watsco, Inc. Fourth Amended and Restated 1996 Qualified Employee Stock Purchase Plan by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the receipt of consideration that results in an increase in the number of outstanding shares of the Registrant's common stock.

(2) Estimated solely for purposes of calculating the registration fee in accordance with Rules 457(c) and 457(h) of the Securities Act and based upon the average of the high and low sales price of a share of the Registrant's Common stock as reported by the New York Stock Exchange on December 5, 2012.

## EXPLANATORY NOTE

The Watsco, Inc. Fourth Amended and Restated 1996 Qualified Employee Stock Purchase Plan (the “Plan”) was approved, adopted and ratified on May 27, 2011 to increase the number of shares of Common stock, par value \$.50 per share (“Common Stock”), of Wastco, Inc., a Florida corporation (the “Company,” “we,” “us” or “our”), available for issuance thereunder by 500,000. The Company previously filed Registration Statements on Forms S-8 (File Nos. 333-149467, 333-126824, 333-39380, 333-80341 and 333-10363) with the Securities and Exchange Commission (the “SEC”) on February 29, 2008, July 22, 2005, June 15, 2000, June 9, 1999 and August 16, 1996, respectively, relating to the plan, which Registration Statements are effective and are incorporated by reference herein, except for Part II Items 3 and 8 of such previously filed Registration Statements, which are replaced and superseded by Part II Items 3 and 8 set forth in this Registration Statement. This incorporation by reference is made under General Instruction E to Form S-8 regarding the registration of additional securities of the same class as other securities for which there has been filed a Registration Statement on Form S-8 relating to the same employee benefit plan.

After giving effect to the amendments to the Plan and the effectiveness of this Registration Statement on Form S-8, the total number of shares of Common Stock registered on Forms S-8 and available for grant under the Plan will be 1,500,000.

## PART II. INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

### Item 3. Incorporation of Documents by Reference

The following documents filed with the SEC by the Company are hereby incorporated by reference in this Registration Statement:

- (a) our Annual Report on Form 10-K for the fiscal year ended December 31, 2011;
- (b) our Quarterly Reports on Form 10-Q for the fiscal quarters ended March 31, 2012, June 30, 2012 and September 30, 2012;
- (c) our Current Reports on Forms 8-K filed with the SEC on March 14, 2012 (Film No. 12690568), March 16, 2012, May 3, 2012, May 31, 2012, August 28, 2012, November 15, 2012 and December 7, 2012 (not including any information furnished under Item 2.02, 7.01 or 9.01 of any such Form 8-K or any other information that is identified as “furnished” rather than filed, which information is not incorporated by reference herein);
- (d) our Definitive Proxy Statement on Schedule 14A filed in connection with our Annual Meeting of Shareholders held on May 25, 2012;
- (e) our Definitive Information Statement on Schedule 14C filed with the SEC on March 26, 2012; and
- (f) the description of our Common stock and Class B common stock contained in our Current Report on Form 8-K, filed with the SEC on December 7, 2012, and any amendments to such Current Report filed subsequently thereto, including all amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (not including any information furnished under Items 2.02, 7.01 or 9.01 of Form 8-K, which information is not incorporated by reference herein), prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained in a document incorporated herein by reference will be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein, or in a subsequently filed document incorporated herein by reference, modifies or supersedes the statement. Any statement modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this registration statement.

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**Item 8. Exhibits**

The exhibits to this Registration Statement are listed in the Index to Exhibits on the page following the Signatures page to this Registration Statement.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Miami, State of Florida, on December 7, 2012.

WATSCO, INC.

Registrant

By: /s/ Albert H. Nahmad

Albert H. Nahmad

Chief Executive Officer

(on behalf of the Registrant

and as Principal Executive Officer)

By: /s/ Ana M. Menendez

Ana M. Menendez

Chief Financial Officer

(on behalf of the Registrant

and as Principal Financial and Accounting Officer)

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Albert H. Nahmad and Barry S. Logan, and each of them, his true and lawful attorneys-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorneys-in-fact and agent or either of them or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

| <b>SIGNATURE</b>                                    | <b>TITLE</b>                                                                           | <b>DATE</b>      |
|-----------------------------------------------------|----------------------------------------------------------------------------------------|------------------|
| /S/ ALBERT H. NAHMAD<br><b>Albert H. Nahmad</b>     | Chairman of the Board and Chief Executive Officer (principal executive officer)        | December 7, 2012 |
| /S/ BARRY S. LOGAN<br><b>Barry S. Logan</b>         | Director and Senior Vice President                                                     | December 7, 2012 |
| /S/ ANA M. MENENDEZ<br><b>Ana M. Menendez</b>       | Chief Financial Officer (principal accounting officer and principal financial officer) | December 7, 2012 |
| /S/ CESAR L. ALVAREZ<br><b>Cesar L. Alvarez</b>     | Director                                                                               | December 7, 2012 |
| /S/ DAVID C. DARNELL<br><b>David C. Darnell</b>     | Director                                                                               | December 7, 2012 |
| /S/ DENISE DICKINS<br><b>Denise Dickins</b>         | Director                                                                               | December 7, 2012 |
| /S/ STEVEN R. FEDRIZZI<br><b>Steven R. Fedrizzi</b> | Director                                                                               | December 7, 2012 |
| /S/ PAUL F. MANLEY<br><b>Paul F. Manley</b>         | Director                                                                               | December 7, 2012 |
| /S/ AARON J. NAHMAD<br><b>Aaron J. Nahmad</b>       | Director and Vice President of Strategy and Innovation                                 | December 7, 2012 |
| /S/ GEORGE P. SAPE<br><b>George P. Sape</b>         | Director                                                                               | December 7, 2012 |

## INDEX TO EXHIBITS

| <u>Exhibit No.</u> | <u>Description</u>                                                                                                                                                                                                                                                                                                |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1                | Amended and Restated Articles of Incorporation of Watsco, Inc., filed as Exhibit 3.1 to our Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2012 and incorporated herein by reference.                                                                                                      |
| 4.2                | Amended and Restated Bylaws of Watsco, Inc., filed as Exhibit 3.1 to our Current Report on Form 8-K filed with the SEC on August 28, 2012 and incorporated herein by reference.                                                                                                                                   |
| 4.3                | Watsco, Inc. Fourth Amended and Restated 1996 Qualified Employee Stock Purchase Plan, filed with the SEC on April 29, 2011 as Appendix A to our Definitive Proxy Statement on Schedule 14A filed in connection with our Annual Meeting of Shareholders held on May 27, 2011 and incorporated herein by reference. |
| 5.1                | Opinion of Greenberg Traurig, P.A.                                                                                                                                                                                                                                                                                |
| 23.1               | Consent of KPMG LLP, independent registered certified public accounting firm.                                                                                                                                                                                                                                     |
| 23.2               | Consent of Greenberg Traurig, P.A. (contained in legal opinion filed as Exhibit 5.1).                                                                                                                                                                                                                             |
| 24.1               | Powers of Attorney (included on signature pages hereto).                                                                                                                                                                                                                                                          |

December 7, 2012

Watsco, Inc.  
2665 South Bayshore Drive,  
Suite 901  
Coconut Grove, Florida 33133

Re: Registration Statement on Form S-8 for the Watsco, Inc. Fourth Amended and Restated 1996 Qualified Employee Stock Purchase Plan.

Ladies and Gentlemen,

On or about the date hereof, Watsco, Inc., a Florida corporation (the "Company"), transmitted for filing with the Securities and Exchange Commission (the "Commission") a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"). The Registration Statement relates to the offering and sale by the Company of up to an aggregate of 500,000 shares of the Company's common stock, par value \$0.50 per share ("Common Stock"), under the Watsco, Inc. Fourth Amended and Restated 1996 Qualified Employee Stock Purchase Plan (as amended to date, the "Plan"). We have acted as counsel to the Company in connection with the preparation and filing of the Registration Statement.

In connection therewith, we have examined and relied upon the original or a copy, certified to our satisfaction, of: (i) the Company's Amended and Restated Articles of Incorporation and Bylaws, each as amended to the date hereof; (ii) records of corporate proceedings of the Company related to the Plan; (iii) the Registration Statement and exhibits thereto; and (iv) such other documents and instruments as we have deemed necessary for the expression of the opinions contained herein. In making the foregoing examinations, we have assumed the genuineness of all signatures and the authenticity of all documents submitted to us as originals, and the conformity to original documents of all documents submitted to us as certified or photocopies. As to various questions of fact material to this opinion, we have relied, to the extent we deemed reasonably appropriate, upon representations of officers or directors of the Company and upon documents, records and instruments furnished to us by the Company, without independently checking or verifying the accuracy of such documents, records and instruments.

Based upon the foregoing examination and assuming that (i) the Company reserves for issuance under the Plan an adequate number of authorized and unissued shares of Common Stock and (ii) the consideration required to be paid in connection with the issuance and sale of shares of Common Stock under the Plan is actually received by the Company as provided in the Plan, we are of the opinion that the shares of Common Stock issued under the Plan will be duly authorized, validly issued, fully paid and nonassessable.

This opinion is rendered only to you and is solely for your benefit in connection with the transactions covered hereby. This opinion may not be relied upon by you for any other purpose, or furnished to, quoted to or relied upon by any other person, firm or corporation for any purpose, without our prior written consent.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not admit that we come within the category of persons whose consent is required by Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

The opinions expressed herein are specifically limited to the laws of the State of Florida and the federal laws of the United States of America and are as of the date hereof. We assume no obligation to update or supplement such opinions to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

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Sincerely,

GREENBERG TRAURIG, P.A.

By: /s/ Jaret L. Davis, Esq.

Jaret L. Davis, Esq.



**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

The Board of Directors  
Watsco, Inc.:

We consent to the use of our reports with respect to the consolidated financial statements and the effectiveness of internal control over financial reporting incorporated by reference herein.

/s/KPMG LLP

Miami, Florida  
December 7, 2012