

SECURITIES AND EXCHANGE COMMISSION  
 Washington, D.C. 20549

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 FORM S-3  
 REGISTRATION STATEMENT  
 UNDER  
 THE SECURITIES ACT OF 1933  
 -----

WATSCO, INC.  
 (Exact name of registrant as specified in charter)

FLORIDA  
 (STATE OR OTHER JURISDICTION OF  
 INCORPORATION OR ORGANIZATION)

59-0778222  
 (I.R.S. EMPLOYER  
 IDENTIFICATION NO.)

2665 SOUTH BAYSHORE DRIVE  
 SUITE 901  
 MIAMI, FLORIDA 33133  
 (305) 858-0828

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

RONALD P. NEWMAN  
 CHIEF FINANCIAL OFFICER  
 WATSCO, INC.  
 2665 SOUTH BAYSHORE DRIVE  
 SUITE 901  
 MIAMI, FLORIDA 33133  
 (305) 858-0828

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

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 COPIES OF COMMUNICATION TO:

CESAR L. ALVAREZ, ESQUIRE  
 JORGE L. FREELAND, ESQUIRE  
 GREENBERG, TRAUERIG, HOFFMAN,  
 LIPOFF, ROSEN & QUENTEL, P.A.  
 1221 BRICKELL AVENUE  
 MIAMI, FLORIDA 33131  
 (305) 579-0500

E. WILLIAM BATES, II, ESQUIRE  
 KING & SPALDING  
 120 WEST 45TH STREET, 32ND FLOOR  
 NEW YORK, NEW YORK 10036  
 (212) 556-2100

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 APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC: As  
 soon as practicable after this registration becomes effective.

If the only securities being registered on this Form are being  
 offered pursuant to dividend or interest reinvestment plans, please check the  
 following box: [ ]

If any of the securities being registered on this form are to be  
 offered on a delayed or continuous basis pursuant to Rule 415 under the  
 Securities Act of 1933, other than securities offered only in connection with  
 dividend or interest investment plans, check the following box: [ ]

If this Form is filed to register additional securities for an  
 offering pursuant to Rule 462(b) under the Securities Act, please check the  
 following box and list the Securities Act registration statement number of the  
 earlier effective registration statement for the same offering: [x]  
 333-00371

If this Form is a post-effective amendment filed pursuant to Rule  
 462(c) under the Securities Act, check the following box and list the Securities  
 Act registration statement number of the earlier effective registration  
 statement for the same offering: [ ]

If delivery of the prospectus is expected to be made pursuant to  
 Rule 434, please check the following box: [ ]

CALCULATION OF REGISTRATION FEE

TITLE OF EACH CLASS OF SECURITIES TO BE REGISTERED	NUMBER OF SHARES TO BE REGISTERED(1)	PROPOSED MAXIMUM OFFERING PRICE PER SHARE(2)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE	AMOUNT OF REGISTRATION FEE
Common Stock, \$.50 par value per share	230,000	\$22.625	\$5,203,750	\$1,795

(1) Includes 200,000 shares being offered pursuant to an underwritten public offering and up to 30,000 shares which may be issued pursuant to the underwriters' over-allotment option.

(2) Estimated solely for the purpose of computing the registration fee in accordance with Rule 457(c) under the Securities Act based on the last reported sale price on the New York Stock Exchange on March 4, 1996.

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THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933 OR UNTIL THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE.

#### INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The information in the Registration Statement on Form S-3 filed by Watsco, Inc. with the Securities and Exchange Commission (Registration No. 333-00371) pursuant to the Securities Act of 1933, as amended, is incorporated by reference into 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-3 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 the 4th day of March, 1996.

WATSCO, INC.

By: /S/ RONALD P. NEWMAN

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 Ronald P. Newman, Chief Financial Officer,  
 Secretary and Treasurer

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 date indicated.

SIGNATURE -----	TITLE -----	DATE ----
/S/ ALBERT H. NAHMAD ----- Albert H. Nahmad	Chairman of the Board (principal executive officer)	March 4, 1996
/S/ RONALD P. NEWMAN ----- Ronald P. Newman	Chief Financial Officer, Secretary and Treasurer (principal financial and accounting officer)	March 4, 1996
/S/ D. A. COAPE-ARNOLD ----- D. A. Coape-Arnold	Director	March 4, 1996
/S/ DAVID B. FLEEMAN ----- David B. Fleeman	Director	March 4, 1996
/S/ JAMES S. GRIEN ----- James S. Grien	Director	March 4, 1996
/S/ PAUL F. MANLEY ----- Paul F. Manley	Director	March 4, 1996
/S/ BOB L. MOSS ----- Bob L. Moss	Director	March 4, 1996
/S/ ROBERTO MOTTA ----- Roberto Motta	Director	March 4, 1996
/S/ ALAN H. POTAMKIN ----- Alan H. Potamkin	Director	March 4, 1996

INDEX TO EXHIBITS

EXHIBIT NO.	DESCRIPTION OF EXHIBIT	SEQUENTIALLY NUMBERED PAGE
1.1	Proposed Form of Underwriting Agreement*	
5.1	Opinion of Greenberg, Traurig, Hoffman, Lipoff, Rosen & Quentel, P.A. as to the validity of the Common Stock being registered.	
23.1	Consent of Greenberg, Traurig, Hoffman, Lipoff, Rosen & Quentel, P.A. (included as part of its opinion filed as Exhibit 5.1).	
23.2	Consent of Arthur Andersen LLP.	
23.3	Consent of Rhea & Ivy, P.L.C.	

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\* Previously filed.

March 4, 1996

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

Re: OFFERING OF COMMON STOCK OF WATSCO, INC.

Gentlemen:

On the date hereof, Watsco, Inc., a Florida corporation (the "Company"), filed with the Securities and Exchange Commission an abbreviated Registration Statement on Form S-3 (the "Registration Statement") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Act"). Such Registration Statement relates to the sale by the Company and certain selling shareholders of up to 230,000 shares of the Company's Common Stock, par value \$.50 per share (the "Shares"). 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 Amended and Restated Articles of Incorporation and the By-laws of the Company; (ii) resolutions of the Board of Directors of the Company authorizing the offering and the issuance of the shares and related matters; (iii) the

Watsco, Inc.  
March 4, 1996

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Registration Statement and the exhibits thereto; and (iv) such other documents and instruments as we have deemed necessary for the expression of the opinions herein contained. 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 photostatic copies. As to various questions of fact material to this opinion, we have relied, to the extent we deem reasonably appropriate, upon representations or certificates 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, we are of the opinion that the Shares have been duly and validly authorized and, when issued and delivered in accordance with the Underwriting Agreement previously filed as Exhibit 1.1 to the Company's Registration Statement on Form S-3 filed with the Securities and Exchange Commission on January 23, 1996, will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the Prospectus forming a part of the Registration Statement. In giving such consent, we do not admit that we come within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Sincerely,

GREENBERG, TRAUIG, HOFFMAN,  
LIPOFF, ROSEN & QUENTEL, P.A.

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

As independent certified public accountants, we hereby consent to the use of our reports (and to all references to our Firm) included in or made a part of this registration statement.

ARTHUR ANDERSEN LLP

Fort Lauderdale  
March 4, 1996.

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the inclusion in this registration statement on Form S-3 of Watsco, Inc. of our report on our audit of the financial statements of Three States Supply Company, Inc. We also consent to the reference to our firm under the caption 'Experts.'

RHEA & IVY, P.L.C.

Memphis, Tennessee  
March 4, 1996