



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

April 3, 2009

Room 7010

Steven G. Stewart
Chief Financial and Accounting Officer
Headwaters Incorporated
10653 South River Front Parkway, Suite 300
South Jordan, Utah 84095

Re: Headwaters Incorporated
Form 10-K for Fiscal Year Ended September 30, 2008
File No. 001-32459
Definitive Proxy Statement
Filed January 14, 2009
File No. 001-32459

Dear Mr. Stewart:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief