



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 6, 2011

**via U.S. mail and facsimile**

Kirk A. Benson, Chief Executive Officer  
Headwaters Incorporated  
10653 South River Front Parkway, Suite 300  
South Jordan, Utah

**RE: Headwaters Incorporated  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed November 19, 2010  
File No. 1-32459**

Dear Mr. Benson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief