



DIVISION OF
CORPORATION FINANCE

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

March 26, 2014

Via Email

Mr. Donald P. Newman
Chief Financial Officer
Headwaters, Inc.
10701 South River Front Parkway, Suite 300
South Jordan, Utah

Re: Headwaters, Inc.
Form 10-K for Fiscal Year Ended September 30, 2013
Filed November 19, 2013
File No. 1-32459

Dear Mr. Newman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant