



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

March 30, 2011

via U.S. mail and facsimile

David R. Grace, CFO
Beacon Roofing Supply, Inc.
One Lakeland Park Drive
Peabody, MA 01960

**RE: Beacon Roofing Supply, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed November 29, 2010
Definitive Proxy Statement on Schedule 14A
Filed January 7, 2011
File No. 0-50924**

Dear Mr. Grace:

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