



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

DIVISION OF
CORPORATION FINANCE

November 6, 2019

Joseph Nowicki
Chief Financial Officer
BEACON ROOFING SUPPLY INC.
505 Huntmar Park Drive
Suite 300
Herndon, VA 20170

Re: BEACON ROOFING SUPPLY INC.
Form 10-K for the fiscal year ended September 30, 2018
Filed November 20, 2018
File No. 000-50924

Dear Mr. Nowicki:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing