



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2023

Frank Lonegro  
Executive Vice President and Chief Financial Officer  
Beacon Roofing Supply, Inc.  
505 Huntmar Park Drive, Suite 300  
Hearndon, VA 20170

**Re: Beacon Roofing Supply, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed February 24, 2023**  
**File No. 000-50924**

Dear Frank Lonegro:

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 Trade & Services