



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2011

Mr. Kenneth F. Khoury  
Executive Vice President, General Counsel and Secretary  
Beazer Homes USA, Inc.  
1000 Abernathy Road, Suite 1200  
Atlanta, GA 30328

**Re: Beazer Homes USA, Inc.  
Registration Statement on Form S-3  
Filed February 28, 2011  
File No. 333-172483**

Dear Mr. Khoury:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please revise your registration statement, including the fee table, to separately register the preferred stock purchase rights. Refer to Question 126.09 in the Securities Act Forms Compliance and Disclosure Interpretations, which can be found on our website at <http://www.sec.gov/divisions/corpfin/guidance/safinterp.htm>.

Calculation of Registration Fee

2. We note your disclosure in footnote 3 that the offering of the unsold securities from your registration statement on Form S-3, filed with the Securities and Exchange Commission on November 13, 2009 (file number 333-163110), "is deemed to be terminated as of the filing of this Registration Statement." Please note that, to terminate the offering of the unsold securities, you must file a post-effective amendment to the prior registration statement to de-register the unsold securities. In the alternative, instead of terminating

the offering, you may wish to consider the viability of carrying forward the unsold securities and the related registration fee in reliance on Rule 429 of Regulation C.

Undertakings, page II-17

3. Please tell us what consideration you gave to including the Regulation S-K Item 512(c) undertaking.

Exhibit 5.1

4. Please file a revised legal opinion in which counsel opines as to the legality of the preferred stock purchase rights and the units.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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Please contact Jessica Dickerson at (202) 551-3749 or, in her absence, Dietrich King at (202) 551-3338 with any questions.

Sincerely,

Pamela Long  
Assistant Director

cc: William C. Smith III  
Troutman Sanders LLP  
*via facsimile at (404) 962-6880*