

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

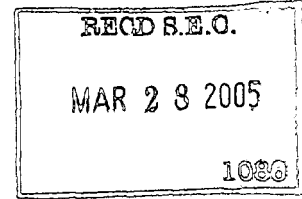
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

Cert NYS



1-32459

NYSE



March 28, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Headwaters Incorporated, Common Stock, \$0.001 par value per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 28, 2005. Tentative listing date – April 6, 2005.

Sincerely,

Paras Madho

PROCESSED
MAR 29 2005
THOMSON
FINANCIAL