## Beazer Homes USA, Inc. 1000 Abernathy Road, Suite 1200 Atlanta, Georgia 30328

December 30, 2009

Via EDGAR

Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549-4631

Attention: Pamela A. Long, Assistant Director

Division of Corporation Finance

Office of Manufacturing and Construction

Re: Beazer Homes USA, Inc.

Registration Statement on Form S-3

Filed November 13, 2009 Amended December 16, 2009

File No. 333-163110

## Dear Ms. Long:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Beazer Homes, USA, Inc., a Delaware corporation (the "Company"), and each of the coregistrants listed on Schedule I hereto (the "Subsidiary Guarantors"), respectfully request that the effective date of the above-referenced Registration Statement on Form S-3 be accelerated by the Securities and Exchange Commission (the "Commission") to January 4, 2010, at 2:00 p.m. Eastern Time, or as soon as practicable thereafter.

In connection with the foregoing request for the acceleration of the effective date of the Registration Statement, the Company and the Subsidiary Guarantors acknowledge 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

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• 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.

The Company respectfully requests that it be notified of such effectiveness by a telephone call to Cal Smith of Troutman Sanders LLP at (404) 885-3352 and that such effectiveness also be confirmed in writing (facsimile number (404) 962-6880).

Very truly yours,

BEAZER HOMES USA, INC.

By: /s/ Kenneth F. Khoury
Kenneth F. Khoury
Executive Vice President and General Counsel

cc: Cal Smith, Troutman Sanders LLP

## Schedule I

## **Subsidiary Guarantors**

Beazer Homes Corp.

Beazer/Squires Realty, Inc.

Beazer Homes Sales, Inc.

Beazer Realty Corp.

Beazer Homes Holdings Corp.

Beazer Homes Texas Holdings, Inc.

Beazer Homes Texas, L.P.

**April Corporation** 

Beazer SPE, LLC

Beazer Homes Investments, LLC

Beazer Realty, Inc.

Beazer Clarksburg, LLC

Homebuilders Title Services of Virginia, Inc.

Homebuilders Title Services, Inc.

Texas Lone Star Title, L.P.

Beazer Allied Companies Holdings, Inc.

Beazer Homes Indiana LLP

Beazer Realty Services, LLC

Paragon Title, LLC

Trinity Homes, LLC

Beazer Commercial Holdings, LLC

Beazer General Services, Inc.

Beazer Homes Indiana Holdings Corp.

Beazer Realty Los Angeles, Inc.

Beazer Realty Sacramento, Inc.

BH Building Products, LP

BH Procurement Services, LLC

Arden Park Ventures, LLC

Beazer Mortgage Corporation

Beazer Homes Michigan, LLC

Dove Barrington Development LLC

Elysian Heights Potomia, LLC

Clarksburg Arora LLC

Clarksburg Skylark, LLC