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**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report: **January 26, 2007**

**BEAZER HOMES USA, INC.**

(Exact name of registrant as specified in its charter)

**DELAWARE**  
(State or other jurisdiction  
of incorporation)

**001-12822**  
(Commission  
File Number)

**54-2086934**  
(IRS Employer  
Identification No.)

**1000 Abernathy Road, Suite 1200**  
**Atlanta Georgia 30328**  
(Address of Principal  
Executive Offices)

**(770) 829-3700**  
(Registrant's telephone number, including area code)

**None**  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition**

On January 26, 2007, Beazer Homes USA, Inc. issued a revised consolidated income statement and supplemental financial data schedule for the three months ended December 31, 2006 attached hereto as Exhibit 99.1. The previous version of the consolidated income statement, included in the Company's earnings press release issued on January 25, 2007, has been revised to reflect an adjustment for the elimination of intercompany financial services revenue and cost of sales. This revision to the consolidated income statement resulted in the elimination of approximately \$3 million of revenue and cost of sales. This change has no effect on consolidated gross profit, operating loss or net loss for the three months ended December 31, 2006.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Revised consolidated income statement and supplemental financial data schedule

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: January 26, 2007

By: /s/ James O'Leary  
James O'Leary  
Executive Vice President and  
Chief Financial Officer

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**BEAZER HOMES USA, INC.**  
**CONSOLIDATED OPERATING AND FINANCIAL DATA**  
(Dollars in thousands, except per share amounts)

**FINANCIAL DATA**

	Quarter Ended December 31,	
	2006	2005
<b>INCOME STATEMENT</b>		
Total revenue	\$ 803,014	\$ 1,105,616
Home construction and land sales expenses	661,982	829,859
Inventory impairments and option project abandonments	119,923	2,927
Gross profit	21,109	272,830
Selling, general and administrative expenses	115,368	133,078
Operating income/(loss)	(94,259)	139,752
Equity in income/(loss) of unconsolidated joint ventures	(2,360)	352
Other income	1,993	4,103
Income/(loss) before income taxes	(94,626)	144,207
Income tax expense/(benefit)	(35,620)	54,294
Net income/(loss)	\$ (59,006)	\$ 89,913
Net income/(loss) per common share:		
Basic	\$ (1.54)	\$ 2.20
Diluted	\$ (1.54)	\$ 2.00
Weighted average shares outstanding, in thousands:		
Basic	38,280	40,958
Diluted	38,280	45,607

**BEAZER HOMES USA, INC.**  
**CONSOLIDATED OPERATING AND FINANCIAL DATA**  
(Dollars in thousands)

SUPPLEMENTAL FINANCIAL DATA:	Quarter Ended December 31,	
	2006	2005
<b>Revenues</b>		
Homebuilding operations	\$ 781,996	\$ 1,073,427
Land and lot sales	12,667	24,955
Financial services	11,743	10,978
Intercompany elimination	(3,392)	(3,744)
Total revenues	\$ 803,014	\$ 1,105,616
<b>Gross profit</b>		
Homebuilding operations	\$ 5,302	\$ 262,150
Land and lot sales	4,064	(298)
Financial services	11,743	10,978
Total Gross profit	\$ 21,109	\$ 272,830
<b>Selling, general and administrative</b>		
Homebuilding operations	\$ 106,855	\$ 122,395
Financial services	8,513	10,683
Total selling, general and administrative	\$ 115,368	\$ 133,078

**SELECTED SEGMENT INFORMATION**

<b>Revenue:</b>		
West region	\$ 297,907	\$ 368,592
Mid-Atlantic region	92,228	199,506
Florida region	91,245	145,581
Southeast region	155,129	176,933
Other homebuilding	158,154	207,770
Financial services	11,743	10,978
Intercompany elimination	(3,392)	(3,744)
Total revenue	\$ 803,014	\$ 1,105,616

**Operating income/(loss)**

West region	\$ (26,504)	\$ 63,739
Mid-Atlantic region	(3,251)	49,501
Florida region	(28,493)	30,631
Southeast region	8,434	16,103
Other homebuilding	(15,708)	720
Financial services	3,230	295
Segment operating income/(loss)	62,292	160,989
Corporate and unallocated	(31,967)	(21,237)
Total operating income/(loss)	<u>\$ (94,259)</u>	<u>\$ 139,752</u>

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