



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 17, 2016

Via E-mail

Mr. Robert L. Salomon  
Chief Financial Officer  
Beazer Homes USA, Inc.  
1000 Abernathy Road, Suite 260  
Atlanta, Georgia 30328

**Re: Beazer Homes USA, Inc.  
Form 10-K for the Year Ended September 30, 2015  
Filed November 10, 2015  
File No. 1-12822**

Dear Mr. Salomon:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction