



## ITEM 1.

(A) NAME OF ISSUER  
BEAZER HOMES USA INC

(B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES

5775 PEACHTREE DUNWOODY RD  
STE B 200  
ATLANTA, GA 30342

## ITEM 2.

(A) NAME OF PERSON FILING  
STATE STREET BANK AND TRUST COMPANY, TRUSTEE

(B) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE,  
RESIDENCE

STATE STREET FINANCIAL CENTER  
ONE LINCOLN STREET  
BOSTON, MA 02111

(C) CITIZENSHIP  
BOSTON, MASSACHUSETTS

(D) TITLE OF CLASS OF SECURITIES  
COMMON STOCK

(E) CUSIP NUMBER  
07556Q105

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR  
13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

(B)  BANK AS DEFINED IN SECTION 3(A)(6) OF THE ACT

PAGE 4 OF 5 PAGES

## ITEM 4. OWNERSHIP

(A) AMOUNT BENEFICIALLY OWNED  
754,806 SHARES

(B) PERCENT OF CLASS  
1.9%

(C) NUMBER OF SHARES AS TO WHICH SUCH PERSON HAS:

- (I) SOLE POWER TO VOTE OR TO DIRECT THE VOTE  
754,806 SHARES
- (II) SHARED POWER TO VOTE OR TO DIRECT THE VOTE  
0 SHARES
- (III) SOLE POWER TO DISPOSE OR TO DIRECT THE DISPOSITION OF  
0 SHARES
- (IV) SHARED POWER TO DISPOSE OR TO DIRECT THE DISPOSITION OF  
754,806 SHARES

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER  
PERSON.

NOT APPLICABLE

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH  
ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING  
COMPANY

NOT APPLICABLE

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

NOT APPLICABLE

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

NOT APPLICABLE

PAGE 5 OF 5 PAGES

ITEM 10. CERTIFICATION

THE FOLLOWING CERTIFICATION SHALL BE INCLUDED IF THE STATEMENT IS FILED PURSUANT TO RULE 13D-1(B):

BY SIGNING BELOW I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE SECURITIES REFERRED TO ABOVE WERE ACQUIRED IN THE ORDINARY COURSE OF BUSINESS AND WERE NOT ACQUIRED FOR THE PURPOSE OF AND DO NOT HAVE THE EFFECT OF CHANGING OR INFLUENCING THE CONTROL OF THE ISSUER OF SUCH SECURITIES AND WERE NOT ACQUIRED IN CONNECTION WITH OR AS A PARTICIPANT IN ANY TRANSACTION HAVING SUCH PURPOSES OR EFFECT.

THIS REPORT IS NOT AN ADMISSION THAT STATE STREET BANK AND TRUST COMPANY IS THE BENEFICIAL OWNER OF ANY SECURITIES COVERED BY THIS REPORT, AND STATE STREET BANK AND TRUST COMPANY EXPRESSLY DISCLAIMS BENEFICIAL OWNERSHIP OF ALL SHARES REPORTED HEREIN PURSUANT TO RULE 13D-4.

SIGNATURE

AFTER REASONABLE INQUIRY AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, I CERTIFY THAT THE INFORMATION SET FORTH IN THIS STATEMENT IS TRUE, COMPLETE AND CORRECT.

17 FEBRUARY 2009

STATE STREET CORPORATION  
STATE STREET BANK AND TRUST COMPANY,  
TRUSTEE

s/ JAYNE DONAHUE  
EXECUTIVE VICE PRESIDENT