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# SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

## FORM 8-K

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

Date of Report: **March 27, 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 7.01. Regulation FD Disclosure.

On March 27 and 28, 2007, Beazer Homes USA, Inc. ("Beazer Homes") issued responses to statements made in the media regarding a federal investigation of the Company and particularly statements made by the FBI. The Company has received a grand jury subpoena from the United States Attorney's Office in the Western District of North Carolina seeking the production of documents. The subpoena was issued upon application of the Office of Housing and Urban Development, Office of Inspector General and focuses on the Company's mortgage origination services. The Company has not received a request for information or documents from the FBI or IRS in this regard. The Company has been in contact with the United States Attorney's Office and is cooperating with the investigation. As set forth in the Company's prior responses, the United States Attorney's Office has stated to the Company that the United States Attorney has made no allegations of wrongdoing by Beazer Homes at this time and that the statements made by an FBI spokesperson about the fact of an investigation and the scope of the investigation were unauthorized, and should not have been made. The press releases issued by Beazer Homes are attached hereto as Exhibits 99.1 and 99.2.

#### Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 – Press release issued by Beazer Homes USA, Inc. on March 27, 2007.

99.2 – Press release issued by Beazer Homes USA, Inc. on March 28, 2007.

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.

BEAZER HOMES USA, INC.

Date: March 29, 2007

By: /s/ Ian J. McCarthy  
Ian J. McCarthy  
President and Chief Executive Officer



**Press Release**  
**For Immediate Release**

**Beazer Homes Responds to Media Reports**

**ATLANTA, March 27, 2007** – In response to media reports and inquiries into the possibility of a federal investigation of the Company in connection with alleged mortgage fraud, Beazer Homes USA, Inc. (NYSE: BZH) ([www.beazer.com](http://www.beazer.com)) has the following response.

At this time, Beazer Homes can not comment on or verify any investigation. However, we will fully cooperate with any investigation by any government agency.

We build homes nationwide. The allegations by the Charlotte Observer focused primarily on one Charlotte subdivision, Southern Chase. In that subdivision, Beazer Mortgage Corporation originated the loans for the borrowers and served as a broker, not a lender. We were involved on the front end of the loan transaction process, compiling the necessary information, which we then submitted to the lender for underwriting review. The ultimate underwriting decision for the loan rested with the lender.

Based on our internal investigations to date, we have not found any evidence to support the allegations in the Charlotte Observer.

Beazer Homes has a long established commitment to managing and conducting business in an honest, ethical and lawful manner.

Beazer Homes USA, Inc., headquartered in Atlanta, is one of the country's ten largest single-family homebuilders with operations in Arizona, California, Colorado, Delaware, Florida, Georgia, Indiana, Kentucky, Maryland, Nevada, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, Virginia and West Virginia and also provides mortgage origination and title services to its homebuyers. Beazer Homes, a Fortune 500 company, is listed on the New York Stock Exchange under the ticker symbol "BZH."

Contact: Leslie H. Kratcoski, Vice President; (770) 829-3700; [lkratcos@beazer.com](mailto:lkratcos@beazer.com)

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**Press Release**  
**For Immediate Release**

**Beazer Homes Provides Further Response to Media Reports**

**ATLANTA, March 28, 2007** – In response to statements made by a representative of the FBI on the possibility of a federal investigation of the Company in connection with alleged mortgage fraud, Beazer Homes USA, Inc. (NYSE: BZH) ([www.beazer.com](http://www.beazer.com)) has the following response.

Beazer Homes has been in contact with the U.S. Attorney's Office and, at this time, there have been no allegations of any wrongdoing. Instead, Beazer Homes has received a request for documents generally relating to its mortgage business.

We are fully cooperating with this request and the U.S. Attorney's Office. We believe this request was fueled by the articles recently published by the Charlotte Observer. Based on our internal investigations to date, we have found no evidence to support the allegations in these articles.

We have further been told by the U.S. Attorney's Office that the statements by the FBI and published by Business Week were not authorized and should not have been made.

Beazer Homes has a long established commitment to managing and conducting business in an honest, ethical and lawful manner.

Beazer Homes USA, Inc., headquartered in Atlanta, is one of the country's ten largest single-family homebuilders with operations in Arizona, California, Colorado, Delaware, Florida, Georgia, Indiana, Kentucky, Maryland, Nevada, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, Virginia and West Virginia and also provides mortgage origination and title services to its homebuyers. Beazer Homes, a Fortune 500 company, is listed on the New York Stock Exchange under the ticker symbol "BZH."

**Forward-Looking Statements**

Certain statements in this press release are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements involve known and unknown risks, uncertainties and other factors that may cause actual results to differ materially. Such risks, uncertainties and other factors include, but are not limited to, changes in general economic conditions, changes in levels of customer demand, fluctuations in interest rates, increases in raw materials and labor costs, levels of competition, implementation of overhead realignments and associated costs, potential liability as a result of construction defect, product liability and warranty claims, and other factors described in the Company's Annual Report on Form 10-K for the year ended September 30, 2006 filed with the Securities and Exchange Commission on December 8, 2006.

Contact: Leslie H. Kratcoski, Vice President; (770) 829-3700; [lkratcos@beazer.com](mailto:lkratcos@beazer.com)

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