



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 6, 2011

via U.S. mail and facsimile

Kirk A. Benson, Chief Executive Officer
Headwaters Incorporated
10653 South River Front Parkway, Suite 300
South Jordan, Utah

**RE: Headwaters Incorporated
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed November 19, 2010
File No. 1-32459**

Dear Mr. Benson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief