

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 30, 2009

David R. Grace, CFO Beacon Roofing Supply, Inc. One Lakeland Park Drive Peabody, MA 01960

**RE:** Beacon Roofing Supply, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2008

Filed December 2, 2008

File No. 0-50924

Dear Mr. Grace:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief