

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

Mail Stop 4631

March 30, 2011

via U.S. mail and facsimile

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, 2010

Filed November 29, 2010

Definitive Proxy Statement on Schedule 14A

Filed January 7, 2011 File No. 0-50924

Dear Mr. Grace:

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