



NYSE Euronext

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JAN 11 2010
Washington, DC 20549

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January 11, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **BEAZER HOMES USA, INC.**, 7 ½ % Mandatory Convertible Subordinated Notes due 2013 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 7, 2010. Tentative listing date – January 13, 2010.

Sincerely,