



12027840

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



Received SEC

JUL 17 2012

Washington, DC 20549

CERT NYS

File No. 001-12822

July 17, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BEAZER HOMES USA, INC., 7.50% Tangible Equity Units, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 16, 2012. Tentative listing date – July 19, 2012.

Sincerely,