

BEAZER HOMES USA INC  
Form 8-K  
September 24, 2008

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K  
CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934  
Date of Report: September 24, 2008  
BEAZER HOMES USA, INC.  
(Exact name of registrant as specified in its charter)**

DELAWARE  
(State or other jurisdiction  
of incorporation)

001-12822  
(Commission  
File Number)  
1000 Abernathy Road, Suite 1200  
Atlanta Georgia 30328  
(Address of Principal  
Executive Offices)  
(770) 829-3700

54-2086934  
(IRS Employer  
Identification No.)

(Registrant's telephone number, including area code)  
None

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01. Other Events**

On September 24, 2008, Beazer Homes USA, Inc. issued a press release announcing a settlement with the Securities and Exchange Commission ( SEC ) concerning the SEC 's investigation into matters that were the subject of the previous independent investigation by the Company 's Audit Committee, as more fully described in the Company 's 2007 Form 10-K and other periodic filings. A copy of the press release is attached hereto as exhibit 99.1 and incorporated by reference herein.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

99.1 Press Release dated September 24, 2008.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BEAZER HOMES USA, INC.

Date: September 24, 2008

By: /s/ Allan P. Merrill  
Allan P. Merrill  
Executive Vice President and  
Chief Financial Officer