

BEAZER HOMES USA INC  
Form 8-K/A  
May 11, 2011

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

**FORM 8-K/A  
CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934  
Date of Report (Date of earliest reported event): May 10, 2011  
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 2.02. Results of Operations and Financial Condition**

On May 10, 2011, Beazer Homes USA, Inc. issued a revised press release announcing results of operations for the three and six months ended March 31, 2011.

The revisions were related solely to accounting for the return of unvested shares of Company common stock. As previously disclosed, the Company had requested guidance from the Office of the Chief Accountant at the SEC prior to filing the Form 10-Q.

The change increased the benefit to other expense, net from \$6.6 million to \$6.8 million and eliminated stock compensation amortization expense of \$0.9 million in selling, general and administrative expenses. The cumulative impact of the change, net of changes to income taxes, was a \$0.8 million increase in net income or \$.01 per share. No other changes were made to the previously provided financial information.

A copy of the press release is attached hereto as exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

99.1 Earnings Press Release dated May 10, 2011.

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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: May 10, 2011

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