BEAZER HOMES USA INC Form 8-K August 01, 2007

UNITED STATES 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 (Date of earliest event reported): August 1, 2007

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)

54-2086934 (IRS Employer Identification No.)

1000 Abernathy Road, Suite 1200 Atlanta Georgia 30328 (Address of Principal Executive Offices)

(770) 829-3700

(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 obligations of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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0	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 August 1, 2007, Beazer Homes USA, Inc. ("Beazer Homes") issued a media statement in response to scurrilous and unfounded rumors circulating in the market about Beazer Homes' liquidity and a prospective bankruptcy filing. A copy of the Company's press release, dated August 1, 2007, with respect to the above matter is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1

Press Release issued August 1, 2007

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: August 1, 2007 By: /s/ Ian J. McCarthy

Ian J. McCarthy

President and Chief Executive Officer