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BEAZER HOMES USA INC Form 8-K November 09, 2006

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: November 7, 2006

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 obligation 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))
- o 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 November 7, 2006, Beazer Homes USA, Inc. reported earnings and results of operations for the quarter and fiscal year ended September 30, 2006. A copy of this press release was attached to the Company s Form 8-K dated November 7, 2006 as exhibit 99.1.

On November 7, 2006, the management of the Company hosted a conference call to discuss the Company s financial condition and results of operations for the quarterly period and fiscal year ended September 30, 2006. This conference call was webcast and was broadly accessible over the Company s website at www.beazer.com. A written transcript of this conference call is attached hereto as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

- (d) Exhibits
- 99.1 Transcript of November 7, 2006 conference call.

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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: November 9, 2006 By: /s/ James O Leary

James O Leary

Executive Vice President and Chief Financial Officer

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