

BEAZER HOMES USA INC
Form SC 13G
April 19, 2007

OMB APPROVAL	
OMB	
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

BEAZER HOMES USA, INC.
(Name of Issuer)

Common Stock, par value \$.001 per share
(Title of Class of Securities)

07556Q105
(CUSIP Number)

April 9, 2007
(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but

shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 07556Q105	13G	Page 2 of 10 Pages
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1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) Ziff Asset Management, L.P.			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) <table style="margin-left: 100px;"> <tr> <td style="width: 50px;">(a) "</td> <td style="width: 50px;">(b) "</td> </tr> </table>		(a) "	(b) "
(a) "	(b) "			
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware			
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER 0		
	6	SHARED VOTING POWER 3,474,600		
	7	SOLE DISPOSITIVE POWER 0		
	8	SHARED DISPOSITIVE POWER 3,474,600		
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,474,600			
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) <table style="margin-left: 100px;"> <tr> <td style="width: 50px;">"</td> <td style="width: 50px;">"</td> </tr> </table>		"	"
"	"			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 8.8%			
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) PN			

CUSIP No. 07556Q105	13G	Page 3 of 10 Pages
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1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) PBK Holdings, Inc.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) " (b) "	
3	SEC USE ONLY	
4	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER 0
	6	SHARED VOTING POWER 3,474,600
	7	SOLE DISPOSITIVE POWER 0
	8	SHARED DISPOSITIVE POWER 3,474,600
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,474,600	
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) "	
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 8.8%	
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) CO	

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1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) Philip B. Korsant			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) <table style="margin-left: 100px;"> <tr> <td style="text-align: center;">(a) <input type="checkbox"/></td> <td style="text-align: center;">(b) <input type="checkbox"/></td> </tr> </table>		(a) <input type="checkbox"/>	(b) <input type="checkbox"/>
(a) <input type="checkbox"/>	(b) <input type="checkbox"/>			
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION United States of America			
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER 0		
	6	SHARED VOTING POWER 3,474,600		
	7	SOLE DISPOSITIVE POWER 0		
	8	SHARED DISPOSITIVE POWER 3,474,600		
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,474,600			
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<input type="checkbox"/>				
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 8.8%			
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IN			

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1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) ZBI Equities, L.L.C.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) " (b) "	
3	SEC USE ONLY	
4	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER 0
	6	SHARED VOTING POWER 3,474,600
	7	SOLE DISPOSITIVE POWER 0
	8	SHARED DISPOSITIVE POWER 3,474,600
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,474,600	
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) "	
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 8.8%	
12	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IA	

Item Name of Issuer

1. (a)

Beazer Homes USA, Inc.

Item Address of Issuer's Principal Executive Offices

1. (b)

1000 Abernathy Road, Suite 1200
Atlanta, GA 30328

Item Name of Person Filing

2. (a)

This Schedule 13G is being filed on behalf of the following persons (the "Reporting Persons")*:

- (i) Ziff Asset Management, L.P. ("ZAM");
- (ii) PBK Holdings, Inc. ("PBK");
- (iii) Philip B. Korsant; and
- (iv) ZBI Equities, L.L.C. ("ZBI").

* Attached as Exhibit A is a copy of an agreement among the Reporting Persons that this Schedule 13G is being filed on behalf of each of them.

Item Address of Principal Business Office or, if None, Residence

2. (b)

Ziff Asset Management, L.P.
283 Greenwich Avenue
Greenwich, CT 06830

PBK Holdings, Inc.
283 Greenwich Avenue
Greenwich, CT 06830

Philip B. Korsant
283 Greenwich Avenue
Greenwich, CT 06830

ZBI Equities, L.L.C.
283 Greenwich Avenue
Greenwich, CT 06830

Item Citizenship

2. (c)

See Item 4 of the attached cover pages.

Item Title of Class of Securities

2. (d)

Common Stock, par value \$.001 per share (the "Common Stock")

Item CUSIP Number

2. (e)

07556Q105

Item 3.

Not applicable as this Schedule 13G is filed pursuant to Rule 13d-1(c).

Item Ownership

4.

(a) Amount beneficially owned:

See Item 9 of the attached cover pages.

(b) Percent of class:

See Item 11 of the attached cover pages.

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote:

See Item 5 of the attached cover pages.

(ii) Shared power to vote or to direct the vote:

See Item 6 of the attached cover pages.

(iii) Sole power to dispose or to direct the disposition:

See Item 7 of the attached cover pages.

(iv) Shared power to dispose or to direct the disposition:

See Item 8 of the attached cover pages.

Item Ownership of Five Percent or Less of a Class

5.

Not Applicable.

Item Ownership of More than Five Percent on Behalf of Another Person

6.

ZAM is the owner of record of the shares of Common Stock reported herein. Each of PBK, Philip B. Korsant, and ZBI may be deemed to beneficially own the Common Stock reported herein as a result of the direct or indirect power to vote or dispose of such stock.

**Item Identification and Classification of the Subsidiary Which Acquired the
7. Security Being Reported on by the Parent Holding Company**

Not Applicable.

**Item Identification and Classification of Members of the Group
8.**

Not Applicable.

**Item Notice of Dissolution of Group
9.**

Not Applicable.

**Item Certification
10.**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: April 19, 2007

ZIFF ASSET MANAGEMENT, L.P.

By: PBK Holdings, Inc., its general partner

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President

PBK HOLDINGS, INC.

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President

/s/ PHILIP B. KORSANT
Philip B. Korsant

ZBI EQUITIES, L.L.C.

By: PBK Holdings, Inc., its sole member

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President

EXHIBIT A

The undersigned, Ziff Asset Management, L.P., a Delaware limited partnership, PBK Holdings, Inc., a Delaware corporation, Philip B. Korsant, and ZBI Equities, L.L.C., a Delaware limited liability company, hereby agree and acknowledge that the information required by this Schedule 13G, to which this Agreement is attached as an exhibit, is filed on behalf of each of them. The undersigned further agree that any further amendments or supplements thereto shall also be filed on behalf of each of them.

Dated: April 19, 2007

ZIFF ASSET MANAGEMENT, L.P.

By: PBK Holdings, Inc., its general partner

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President

PBK HOLDINGS, INC.

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President

/s/ PHILIP B. KORSANT
Philip B. Korsant

ZBI EQUITIES, L.L.C.

By: PBK Holdings, Inc., its sole member

By: /s/ DAVID GRAY
Name: David Gray
Title: Vice President