

BEAZER HOMES USA INC

Form SC 13G

February 14, 2019

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

(Title of Class of Securities)

07556Q881

(CUSIP Number)

December 31, 2018

(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 the 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 Instructions).

CUSIP No.: 07556Q881

1 NAME OF REPORTING PERSON
Towle & Co.
I.R.S. IDENTIFICATION NO. OF ABOVE
PERSON (ENTITIES ONLY)
43-1238562

2 CHECK THE APPROPRIATE BOX IF A
MEMBER OF A GROUP
(a)
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF
ORGANIZATION
Missouri

NUMBER OF SHARES	5	SOLE VOTING POWER 2,002,890
BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6	SHARED VOTING POWER
	7	SOLE DISPOSITIVE POWER 2,426,370
	8	SHARED DISPOSITIVE POWER

9 AGGREGATE AMOUNT BENEFICIALLY
OWNED BY EACH REPORTING PERSON
2,426,370

10 CHECK BOX IF THE AGGREGATE
AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY
AMOUNT IN ROW (9)
7.48%

12 TYPE OF REPORTING PERSON
IA

CUSIP No.: 07556Q881

ITEM NAME OF ISSUER:

1(a). Beazer Homes USA Inc.

ITEM ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

1(b). 1000 Abernathy Road, Ste 260
Atlanta, GA 30328

ITEM NAME OF PERSON FILING:

2(a). Towle & Co.

ITEM ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

2(b). 1610 Des Peres Road, Suite 250
St. Louis, MO 63131

ITEM CITIZENSHIP:

2(c). Missouri

ITEM TITLE OF CLASS OF SECURITIES:

2(d). Common Stock

ITEM CUSIP NUMBER:

2(e). 07556Q881

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTION 240.13d-1(b), or 13d-2(b) or (c) CHECK WHETHER THE PERSON FILING IS A:

- (a) Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78c);
[]
- (b) Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c);
[]
- (c) Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c);
[]
- (d) Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8);
[]
- (e) An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E);
[X]
- (f) An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);
[]
- (g) A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
[]
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
[]
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
[]
- (j) A non-U.S. institution in accordance with 240.13d-1(b)(1)(ii)(J);

[]

(k) Group, in accordance with 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in

[] accordance with 240.13d1(b)(1)(ii)(J), please specify the type of institution:

ITEM 4. OWNERSHIP

(a) Amount beneficially owned:

2,426,370

(b) Percent of class:

7.48%

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

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

2,002,890

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

(iii) sole power to dispose or direct the disposition of:

2,426,370

(iv) shared power to dispose or to direct the disposition of:

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

ITEM CERTIFICATION:

10. By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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.

CUSIP No.: 07556Q881

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.

December 31 2018 Towle & Co.

By:

/s/ Christopher D. Towle

Name:

Christopher D. Towle

Title:

President

Attention — Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001).