

Paul Hastings

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July 31, 2003

VIA CERTIFIED AND U.S. MAIL

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U.S. Department of Labor, Room N-5644  
200 Constitution Avenue N.W.  
Washington, DC 20010

Re: Beazer Homes USA, Inc.  
Deferred Compensation Plan

Dear Sir/Madam:

Please be advised that Beazer Homes USA, Inc. approved and became the sponsor of the above-referenced plan (the "Plan") for the primary purpose of providing deferred compensation benefits for a select group of management or highly compensated employees. There are currently no directors and up to 50 executive officers eligible for Plan participation. Plan benefits are payable from the Plan sponsor's general assets. The Plan became effective January 1, 2002.

Under Section 104 (a)(3) of the Employee Retirement Income Security Act ("ERISA"), we intend that this letter satisfy the disclosure requirements applicable to the Plan under Part 1 of Title I of ERISA (in accordance with 29 CFR §2520.104-23). This letter may already have been filed, but we are writing now because there may have been confusion between the client's service providers with respect to who would file for the Plan's exemption from Form 5500 filing obligations. We believe this constitutes reasonable cause for a late filing if that occurred, but welcome you to request further information if helpful.

As required by Section 104(a)(1) of ERISA, relevant documents will be provided to you upon your request to the undersigned, in my capacity as legal counsel to the plan sponsor. The Plan sponsor's address and employer identification number are: 5775 Peachtree-Dunwoody Road, Suite B-200, Atlanta, GA 3034, employer ID # 58208693. *58-2086934*

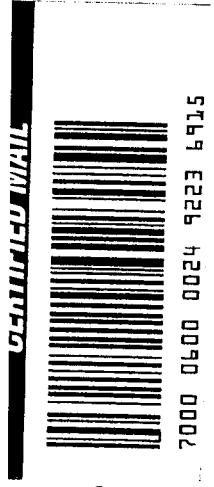
If you have any questions, please do not hesitate to contact me at (202) 508.9582.

Very truly yours,



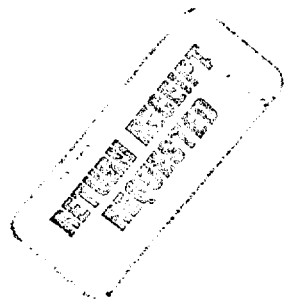
J. Mark Poerio, Esq.  
for PAUL HASTINGS JANOFSKY & WALKER LLP

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