

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

**SCHEDULE 13G**

**INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)**

**Under the Securities Exchange Act of 1934  
(Amendment No. 1)(1)**

**Beazer Homes USA, Inc.**

(Name of Issuer)

**Common Stock \$0.01 Par Value**

(Title of Class of Securities)

**07556Q105**

(CUSIP Number)

**December 31, 2004**

(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)

(1) 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 (the "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

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)

David M. Knott

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

United States of America

Number of Shares Beneficially Owned by Each Reporting Person With

5. Sole Voting Power  
765,748

6. Shared Voting Power  
50,020

7. Sole Dispositive Power  
814,718

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8. Shared Dispositive Power  
1,050

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9. Aggregate Amount Beneficially Owned by Each Reporting Person  
815,768

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10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

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11. Percent of Class Represented by Amount in Row (9)  
5.9%

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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)  
Dorset Management Corporation  
11-2873658

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2. Check the Appropriate Box if a Member of a Group (See Instructions)

(a)

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(b)

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3. SEC Use Only

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4. Citizenship or Place of Organization  
United States of America

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5. Sole Voting Power  
746,698

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6. Shared Voting Power  
48,970

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7. Sole Dispositive Power  
795,668

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8. Shared Dispositive Power  
0

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Number of  
Shares  
Beneficially  
Owned by  
Each  
Reporting  
Person With

9. Aggregate Amount Beneficially Owned by Each Reporting Person  
779,368

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10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

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11. Percent of Class Represented by Amount in Row (9)  
5.7%

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12. Type of Reporting Person (See Instructions)

**Item 1.**

- (a) Name of Issuer  
Beazer Homes USA, Inc.
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- (b) Address of Issuer's Principal Executive Offices  
5775 Peachtree Dunwoody Road, Suite B-200  
Atlanta, Georgia 30342
- 

**Item 2.**

- (a) Name of Person Filing  
David M. Knott; Dorset Management Corporation
- 
- (b) Address of Principal Business Office or, if none, Residence  
485 Underhill Boulevard, Suite 205  
Syosset, New York 11791
- 
- (c) Citizenship  
David M. Knott - United States of America;  
Dorset Management Corporation – New York
- 
- (d) Title of Class of Securities  
Common Stock \$0.01 Par Value
- 
- (e) CUSIP Number  
07556Q105
- 

**Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-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. 78o).
- (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);
- (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)  Group, in accordance with §240.13d-1(b)(1)(ii)(J).

**Item 4. Ownership**

David M. Knott; Dorset Management Corporation  
See Rows 5 through 9 and 11 on pages 2 and 3.

**Item 5. Ownership of Five Percent or Less of a Class**

N/A

**Item 6. Ownership of More than Five Percent on Behalf of Another Person**

Persons, other than the Reporting Persons hereunder, have the right to receive or the power to direct the receipt of dividends, or the proceeds from the sale, of securities reported herein.

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person**

N/A

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

N/A

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

N/A

**Item 10. Certification**

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.

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### 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.

February 9, 2005

\_\_\_\_\_  
Date

/s/ David M. Knott

\_\_\_\_\_  
Signature

DORSET MANAGEMENT CORPORATION

By: \_\_\_\_\_ /s/ David M. Knott  
David M. Knott, President

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