UNITED STATES
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 (Date of earliest event reported):
September 11, 2016

Eagle Materials Inc.
(Exact name of registrant as specified in its charter)

Delaware	1-12984	75-2520779
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

3811 Turtle Creek Blvd., Suite 1100, Dallas, Texas	75219
(Address of principal executive offices)	(Zip code)

Registrant's telephone number including area code: (214) 432-2000

Not Applicable
(Former name or former address if changed from 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:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 1.01. Entry into a Material Definitive Agreement.

Asset Purchase Agreement

On September 11, 2016, Eagle Materials Inc. (the "Company") and Cemex Construction Materials Atlantic, LLC (the "Seller") entered into an Asset Purchase Agreement (the "Asset Purchase Agreement") pursuant to which the Company will acquire (the "Acquisition") (i) a cement plant located in Fairborn, Ohio (the "Cement Plant"), (ii) a cement distribution terminal located in Columbus, Ohio (the "Distribution Terminal"), and (iii) certain other properties and assets used by the Seller in connection with the foregoing (collectively, the "Cemex Target Business").

The purchase price (the "Purchase Price") to be paid by the Company in the Acquisition is $400 million in cash, subject to a customary post-closing inventory adjustment. In addition, the Company will assume certain liabilities and obligations of the Seller relating to the Cemex Target Business, including contractual obligations, reclamation obligations and various other liabilities and obligations arising out of or relating to the Cemex Target Business after the closing of the Acquisition (the "Closing"). The Company expects to fund the payment of the Purchase Price and expenses incurred in connection with the Acquisition through a combination of cash on hand and borrowings under the Company's existing bank credit facility.

The Asset Purchase Agreement contains customary representations, warranties and covenants, as well as indemnification provisions subject to specified limitations. The indemnification provided by the Seller under the Asset Purchase Agreement covers both breaches of representations and warranties and liabilities retained by the Seller. The indemnification provided by the Company covers both breaches of representations and warranties and liabilities assumed by the Company. In the case of the indemnification provided by the Seller with respect to breaches of certain representations and warranties, the obligations of the Seller are subject to a deductible in an amount equal to $4.0 million and a cap on losses equal to $30.0 million. Such deductible and cap do not apply to rights to indemnification benefiting either party in respect of the liabilities assumed by the Company or retained by the Seller.

The completion of the Acquisition is subject to certain conditions, including (i) the expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, (ii) the delivery of documents and instruments required for the closing of the Acquisition, including title policies and surveys, (iii) the respective representations and warranties of the parties being true and correct, subject to certain materiality exceptions, and (iv) the performance by the parties of their respective obligations under the Asset Purchase Agreement in all material respects. The obligations of the Company under the Asset Purchase Agreement are not conditioned upon the availability of financing for payment of the Purchase Price.

The Asset Purchase Agreement contains certain termination rights that could be exercised by the Company or the Seller. Either party may terminate the Asset Purchase Agreement if the Closing has not occurred by February 15, 2017 if the conditions to Closing have not been satisfied by such date, except that a party cannot terminate the Asset Purchase Agreement if the failure of the Closing to occur is due to the failure of such party to perform its covenants, agreements and conditions under the Purchase Agreement. In addition, either party may terminate the Asset Purchase Agreement if the other party breaches any representations, warranties, covenants and other agreements that would cause the obligations of such party not to be satisfied and such breach is not cured by February 15, 2017.

Subject to satisfaction of the conditions described above and assuming the Asset Purchase Agreement is not terminated, the Acquisition is expected to close in the fourth quarter of 2016 or in early 2017.

The Asset Purchase Agreement will provide stockholders with information regarding its terms, and the Company intends to file the Asset Purchase Agreement as an exhibit to the Company's next Form 10-Q. The Asset Purchase Agreement is not intended to provide any other financial information about the Cemex Target Business. The representations, warranties and covenants contained in the Asset Purchase Agreement were made only for purposes of that agreement and as of the dates specified therein; were made solely for the benefit of the parties to the agreement; may be subject to qualifications and limitations agreed upon by the parties; and may be subject to standards of materiality applicable to the contracting parties that differ from those that may be viewed as material to investors. Investors should not rely on the representations, warranties and covenants or any description thereof as characterizations of the actual state of facts or condition of the parties or any of their respective subsidiaries or affiliates. Moreover, information concerning the subject matter of the representations, warranties and covenants may change after the date of the Asset Purchase Agreement, which subsequent information may or may not be fully reflected in public disclosures by the Company.

Item 7.01. Regulation FD Disclosure.

On September 12, 2016, the Company issued a press release announcing the execution of the Asset Purchase Agreement. A copy of the press release is furnished as Exhibit 99.1 to this Current Report. In accordance with General Instruction B.2 of Form 8-K, the information set forth in this Item 7.01 and in Exhibit 99.1 is deemed to be furnished and shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits.*

In accordance with General Instruction B.2 of Form 8-K, the information set forth in Exhibit 99.1 is deemed to be furnished and shall not be deemed to be "filed" for purposes of Section 18 of the Exchange Act.

Exhibit Number		Description
99.1	—	Press Release dated September 12, 2016 issued by Eagle Materials Inc. (announcing the execution of the Asset Purchase Agreement).

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.

EAGLE MATERIALS INC.

By: /s/ James H. Graass

James H. Graass
Executive Vice President, General Counsel and Secretary

Date: September 14, 2016

INDEX TO EXHIBITS

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99.1	—	Press Release dated September 12, 2016 issued by Eagle Materials Inc. (announcing the execution of the Asset Purchase Agreement).

Exhibit 99.1

Contact at 214/432-2000
David B. Powers
President & CEO
D. Craig Kesler
Executive Vice President & CFO
Robert S. Stewart
Executive Vice President

News For Immediate Release

Eagle Materials Inc. Announces a Definitive Agreement to Acquire Cemex's Fairborn Cement Plant and Related Assets

DALLAS, TX (September 12, 2016) — Eagle Materials Inc. (NYSE: EXP) announced today that the Company has entered into a definitive agreement with a subsidiary of CEMEX S.A.B. de C.V. ("Cemex"), to purchase Cemex's Fairborn, Ohio cement plant, as well as related assets, which include a distribution terminal in Columbus, Ohio and a cement bagging operation. The cement plant has the capacity to grind nearly one million tons of clinker annually.

The purchase price is $400 million, subject to customary post-closing adjustments. Eagle anticipates certain tax benefits arising from the transaction, the net present value of which is expected to be approximately $50 million. The transaction is expected to close in the fourth quarter of calendar 2016, or shortly thereafter, following the receipt of required regulatory approvals. Calendar 2016 revenue and EBITDA for the acquired assets is estimated to be $79 million and $33 million, respectively. The acquisition will increase Eagle's US cement capacity by roughly 20% and is expected to be accretive to earnings immediately post-closing.

Dave Powers, Eagle Materials Inc. President and Chief Executive Officer, said the agreement represents a significant step in the company's growth strategy. "Our strategy has been to grow the cement side of our business. The Fairborn plant extends our US cement system and connects but does not overlap with the market reach of our existing plants. This high-quality cement plant is a compelling fit with our strategic objectives and our criteria for new investment. These assets will allow us to participate more fully in the US construction industry and further positions the company in target US heartland growth markets."

Financial Terms

Eagle intends to finance the acquisition through a combination of cash on hand and borrowings under its existing bank credit facility. Following the close and financing of the transaction, Eagle is expected to have a net debt to EBITDA ratio of no more than 2.0x.

Goldman, Sachs & Co. is acting as exclusive financial advisor to Eagle Materials Inc. on this transaction.

About Eagle Materials Inc.

Eagle Materials Inc. manufactures and distributes Cement, Gypsum Wallboard, Recycled Paperboard, Concrete and Aggregates, and Oil and Gas Proppants from 40 facilities across the US. Eagle is headquartered in Dallas, Texas.

Use of Non-GAAP Financial Measures

This press release contains a non-GAAP financial measure, EBITDA, of the estimated performance of the acquired assets. A significant portion of the period for which an EBITDA estimate is provided will occur in the future. In addition, the acquired assets are not operated by Cemex as an independent business for which it prepares separate financial statements and the estimate of EBITDA is not intended to reflect the results of operations of the acquired assets if they had been owned and operated by the Company. For these and other reasons, it is not feasible to provide reconciliation of EBITDA for the acquired assets to the most comparable U.S. GAAP measure. EBITDA generally reflects earnings, as adjusted to exclude, among other things, the impact of interest income and expense, depreciation and amortization expense, and income tax expense or benefit. There are limitations in using non-GAAP financial measures, as they are not prepared in accordance with generally accepted accounting principles, and may be different than non-GAAP financial measures used by other companies. In particular, we believe that the inclusion of supplementary non-GAAP financial measures in this press release helps investors to gain a meaningful understanding of core operating results and future prospects of the acquired assets without the effect of these other items, which would differ significantly in the case of Cemex as compared to the Company. The non-GAAP financial measures included in this press release are not meant to be considered superior to or a substitute for results of operations prepared in accordance with GAAP.

Forward-Looking Statements. This press release contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, Section 21E of the Securities Exchange Act of 1934 and the Private Securities Litigation Reform Act of 1995. Forward-looking statements may be identified by the context of the statement and generally arise when the Company is discussing its beliefs, estimates or expectations. These statements are not historical facts or guarantees of future performance but instead represent only the Company's belief at the time the statements were made regarding future events which are subject to certain risks, uncertainties and other factors many of which are outside the Company's control. Actual results and outcomes may differ materially from what is expressed or forecast in such forward-looking statements. The principal risks and uncertainties that may affect the Company's actual performance include the following: the cyclical and seasonal nature of the Company's business; public infrastructure expenditures; adverse weather conditions; the fact that our products are commodities and that prices for our products are subject to material fluctuation due to market conditions and other factors beyond our control; availability of raw materials; changes in energy costs including, without limitation, natural gas, coal and oil; changes in the cost and availability of transportation; unexpected operational difficulties, including unexpected maintenance costs, equipment downtime and interruption of production; material nonpayment or non-performance by any of our key customers; fluctuations in activity in the oil and gas industry, including the *level of fracturing activities and the demand for frac sand; inability to timely execute announced capacity expansions; difficulties and delays in the development of new business lines; governmental regulation and changes in governmental and public policy (including, without limitation, climate change regulation); possible outcomes of pending or future litigation or arbitration proceedings; changes in economic conditions specific to any one or more of the Company's markets; competition; a cyber-attack or data security breach; announced increases in capacity in the gypsum wallboard and cement industries; changes in the demand for residential housing construction or commercial construction; risks related to pursuit of acquisitions, joint ventures and other transactions; general economic conditions; and interest rates. For example, increases in interest rates, decreases in demand for construction materials or increases in the cost of energy (including, without limitation, natural gas, coal and oil) could affect the revenues and operating earnings of our operations. In addition, changes in national or regional economic conditions and levels of infrastructure and construction spending could also adversely affect the Company's result of operations. These and other factors are described in the Company's Annual Report on Form 10-K for the fiscal year ended March 31, 2016 and the Company's Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2016. These reports are filed with the Securities and Exchange Commission. With respect to our proposed acquisition of certain assets from Cemex as described in this press release, factors, risks and uncertainties that may cause actual events and developments to vary materially from those anticipated in such forward-looking statements include, but are not limited to, the need to obtain antitrust clearance of the transaction under the Hart-Scott-Rodino Antitrust Improvements Act and other factors that may create obstacles for or interfere with our ability to complete the acquisition within the expected timeframe or at all, failure to realize any expected synergies from or other benefits of the transaction, possible negative effects of announcement or consummation of the transaction, significant transaction or ownership transition costs, unknown liabilities or other adverse developments affecting the assets to be acquired and the target business, including the results of operations of the target business prior and after the closing, the effect on the target business of the same or similar factors discussed above to which our business is subject, including changes in market conditions in the construction industry and general economic and business conditions that may affect us following acquisition. All forward-looking statements made herein are made as of the date hereof, and the risk that actual results will differ materially from expectations expressed herein will increase with the passage of time. The Company undertakes no duty to update any forward-looking statement to reflect future events or changes in the Company's expectations.*

Eagle Materials Inc.
David B. Powers
President and CEO

D. Craig Kesler
Executive Vice President and CFO

Robert S. Stewart
Executive Vice President, Strategy and Corporate Development