



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 6, 2010

Via U.S. mail and facsimile

Mr. D. Craig Kesler  
Chief Financial Officer  
Eagle Materials, Inc.  
3811 Turtle Creek Boulevard, Suite 1100  
Dallas, Texas 75219

RE: Form 10-K for the year ended March 31, 2009  
Form 10-Q for the period ended June 30, 2009, September 30, 2009, and  
December 31, 2009  
Definitive Proxy Statement on Schedule 14A filed on June 26, 2009  
File No. 1-12984

Dear Mr. Kesler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact George K. Schuler, Mining Engineer, at (202) 551-3718 with questions regarding our review of your filings regarding engineering matters. If you have any further questions regarding our review of your filings related to legal matters, please direct them to Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, Jay Ingram, Legal Branch Chief, at (202) 551-3397. Please contact Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, Alfred Pavot, at (202) 551-3738 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief