



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

May 15, 2008

**via U.S. mail and facsimile**

Steven R. Rowley, Chief Executive Officer  
Eagle Materials Inc.  
3811 Turtle Creek Blvd., Suite 1100,  
Dallas, Texas 75219

**RE: Eagle Materials Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2007  
Filed May 29, 2007  
Form 10-Q for the Fiscal Quarter Ended December 31, 2007  
Filed February 5, 2008  
Definitive Proxy Statement  
Filed June 26, 2007  
File No. 001-12984**

Dear Mr. Rowley:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief