

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

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

EAGLE MATERIALS INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

75-2520779
(I.R.S. Employer
Identification No.)

3811 Turtle Creek Blvd., Suite 1100
Dallas, Texas 75219
(Address of Principal Executive Offices, including Zip Code)

EAGLE MATERIALS INC.
AMENDED AND RESTATED INCENTIVE PLAN
(Full Title of the Plan)

James H. Graass, Esq.
Executive Vice President, General Counsel and Secretary
Eagle Materials Inc.

3811 Turtle Creek Blvd., Suite 1100
Dallas, Texas 75219
(Name and Address of Agent for Service)

(214) 432-2000
(Telephone Number, including Area Code, of Agent for Service)

Copies to:

Geoffrey L. Newton, Esq.
Baker Botts L.L.P
2001 Ross Avenue
Dallas, Texas 75201
(214) 953-6500

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, par value \$0.01 per share (3)	3,000,000	\$66.61	\$199,830,000	\$27,256.81

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers any additional shares of the Registrant's Common Stock that may become issuable under the Eagle Materials Inc. Amended and Restated Incentive Plan by reason of any adjustment resulting from any stock dividend, stock split, recapitalization or other similar transaction with respect to these shares.
- (2) Estimated solely for the purpose of the registration fee pursuant to Rule 457(c) and 457(h) under the Securities Act, based upon the average of the high and low prices of the Common Stock as reported on the New York Stock Exchange on August 7, 2013.
- (3) Includes the associated rights to purchase preferred stock.

EXPLANATORY NOTE

This Registration Statement is being filed, in accordance with General Instruction E to Form S-8, to register an additional 3,000,000 shares of Common Stock, par value \$0.01 per share (“Common Stock”), of Eagle Materials Inc. (the “Company”), which may be issued pursuant to the Eagle Materials Inc. Amended and Restated Incentive Plan (the “Incentive Plan”). The increase in the number of shares authorized to be issued under the Incentive Plan was approved by the Company’s shareholders on August 7, 2013.

The Company previously filed with the Securities and Exchange Commission (the “SEC”) the following registration statements relating to the Incentive Plan (or predecessor Plans): Form S-8 (File No. 333-163061) on November 12, 2009, Form S-8 (File No. 333-54102) on January 22, 2001 and Form S-8 (File No. 03382928) on August 16, 1994 (collectively, the “Prior Registration Statements”). In accordance with General Instruction E to Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. *Exhibits.*

<u>Exhibit Number</u>	<u>Exhibit</u>
4.1	Eagle Materials Inc. Amended and Restated Incentive Plan (incorporated by reference to Appendix A to the Company’s Schedule 14A, as filed with the SEC on June 21, 2013).
5.1	Opinion of James H. Graass as to legality of securities being registered.
23.1	Consent of Counsel (contained in Exhibit 5.1).
23.2	Consent of Independent Registered Public Accounting Firm.
24.1	Powers of Attorney (included in signature page of this Registration Statement).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Dallas, State of Texas as of August 8, 2013.

EAGLE MATERIALS INC.

By: /s/ Steven R. Rowley
Steven R. Rowley
President and Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below authorizes each of Steven R. Rowley and James H. Graass to execute in the name of such person who is then an officer or director of the Company, and to sign and file any and all amendments (including post-effective amendments) to this Registration Statement and to take all such other actions in connection therewith as are necessary or advisable to enable the Company to comply with the Securities Act of 1933, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in respect thereof, in connection with the registration of the offering and sale of the securities that are the subject of this Registration Statement, which amendments may make such changes to such Registration Statement as such attorney may deem appropriate.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated as of the respective dates set forth below.

<u>Signature</u>	<u>Capacity</u>	<u>Date</u>
<u>/s/ Steven R. Rowley</u> Steven R. Rowley	President, Chief Executive Officer and Director (Principal Executive Officer)	August 8, 2013
<u>/s/ D. Craig Kesler</u> D. Craig Kesler	Executive Vice President – Finance and Administration and Chief Financial Officer (Principal Financial Officer)	August 8, 2013
<u>/s/ F. William Barnett</u> F. William Barnett	Director	August 8, 2013
<u>/s/ Ed H. Bowman</u> Ed H. Bowman	Director	August 8, 2013
<u>/s/ Robert L. Clarke</u> Robert L. Clarke	Director	August 8, 2013

<u>Signature</u>	<u>Capacity</u>	<u>Date</u>
<hr/> <i>/s/ Martin M. Ellen</i> Martin M. Ellen	Director	August 8, 2013
<hr/> <i>/s/ Laurence E. Hirsch</i> Laurence E. Hirsch	Director	August 8, 2013
<hr/> Michael R. Nicolais	Director	
<hr/> <i>/s/ David W. Quinn</i> David W. Quinn	Director	August 8, 2013
<hr/> <i>/s/ Richard R. Stewart</i> Richard R. Stewart	Director	August 8, 2013

INDEX TO EXHIBITS

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24.1	Powers of Attorney (included in signature page of this Registration Statement).

August 8, 2013

Eagle Materials Inc.
3811 Turtle Creek Blvd., Suite 1100
Dallas, Texas 75219

Ladies and Gentlemen:

As set forth in the Registration Statement on Form S-8 (the "Registration Statement") to be filed by Eagle Materials Inc., a Delaware corporation (the "Company"), with the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Act"), in order to effect the registration of an additional 3,000,000 shares (the "Shares") of the common stock, par value \$.01 per share ("Common Stock"), of the Company to be offered pursuant to the Eagle Materials Inc. Amended and Restated Incentive Plan (the "Plan"), I am passing upon certain legal matters with respect to the Shares. At your request, this opinion is being furnished to you for filing as Exhibit 5.1 to the Registration Statement.

In my capacity as Executive Vice President, General Counsel and Secretary of the Company, I have examined originals, or copies certified or otherwise identified, of the Restated Certificate of Incorporation and the Amended and Restated Bylaws of the Company, each as amended to date, the Plan, corporate records of the Company, including minute books of the Company, certificates of public officials and of representatives of the Company, statutes and other instruments and documents as a basis for the opinions hereinafter expressed. In giving such opinions, I have relied upon certificates of other officers of the Company and of public officials with respect to the accuracy of the material factual matters contained in such certificates. In giving the opinions below, I have assumed that the signatures on all documents examined by me are genuine, that all documents submitted to me as originals are accurate and complete, that all documents submitted to me as copies are true and correct copies of the originals thereof and that all information submitted to me was accurate and complete. In addition, I have assumed for purposes of this opinion that the consideration received by the Company for the Shares will be not less than the par value of the Shares.

On the basis of the foregoing, and subject to the assumptions, limitations and qualifications set forth herein, I am of the opinion that, when issued by the Company pursuant to the provisions of the Plan following due authorization of a particular award thereunder by the Board of Directors of the Company or a duly constituted and acting committee thereof (as applicable, the "Board") as provided in and in accordance with the Plan, the Shares issuable pursuant to such award will have been duly authorized by all necessary corporate action on the part of the Company; and, upon issuance and delivery of such Shares from time to time pursuant to the terms of the Plan and such award for the consideration established pursuant to the terms of the Plan and such award, including, if applicable, the lapse of any restrictions relating thereto, the satisfaction of any performance conditions associated therewith and any requisite determinations by or pursuant to the authority of the Board as provided therein, and, in the case of stock options, upon the exercise thereof and payment of the exercise price for such Shares as provided therein, such Shares will be validly issued, fully paid and nonassessable.

This opinion is limited to the original issuance of Shares by the Company and does not cover shares of Common Stock delivered by the Company out of shares reacquired by it. This opinion letter is solely for the use of the Company in connection with the Registration Statement. The opinions expressed herein are limited to the matters set forth herein, and no opinions should be inferred beyond the matters expressly stated. The opinions set forth above are limited in all respects to matters of the General Corporation Law of the State of Delaware as in effect on the date hereof. I hereby consent to the filing of this opinion with the SEC as Exhibit 5.1 to the Registration Statement. In giving this consent, I do not admit that I am in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the SEC.

Very truly yours,

/s/ James H. Graass

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8 to be filed on or about August 8, 2013) pertaining to the Eagle Materials Inc. Amended and Restated Incentive Plan of our reports dated May 24, 2013, with respect to the consolidated financial statements of Eagle Materials Inc. and Subsidiaries and the effectiveness of internal control over financial reporting of Eagle Materials Inc. and Subsidiaries included in its Annual Report (Form 10-K) for the year ended March 31, 2013, filed with the Securities and Exchange Commission.

We also consent to the incorporation by reference in the Registration Statement (Form S-8 to be filed on or about August 8, 2013) pertaining to the Eagle Materials Inc. Amended and Restated Incentive Plan of our report dated May 24, 2013, with respect to the financial statements of Texas Lehigh Cement Company LP as of and for the year ended December 31, 2012 included in Eagle Materials Inc. and Subsidiaries' Annual Report (Form 10-K) for the year ended March 31, 2013, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Dallas, Texas
August 8, 2013