



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

June 3, 2010

Ms. Debra P. Roe  
Chief Financial Officer  
The Monarch Cement Company  
P.O. Box 1000  
Humboldt, Kansas 66748

**RE: The Monarch Cement Company  
Form 10-K for the Year Ended December 31, 2009  
Form 10-Q for the Period Ended March 31, 2010  
Definitive Proxy Statement on Schedule 14A filed March 16, 2010  
File No. 0-2757**

Dear Ms. Roe:

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

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Edward M. Kelly, Senior Counsel, at (202) 551-3728 or, in his absence, Pamela A. Long, Assistant Director, at (202) 551-3760. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief