



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2007

*By U.S. mail and facsimile to (802) 479-0206*

Ms. Nancy Rowden Brock  
Chief Financial Officer  
Rock of Ages Corporation  
772 Graniteville Road  
Graniteville, VT 05654

**RE: Rock of Ages Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed April 2, 2007**

**File No. 0-29464**

Dear Ms. Brock:

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  
Branch Chief