UNITED STATES

## SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 22, 2023

Craig Kesler
Chief Financial Officer
Eagle Materials Inc.
5960 Berkshire Lane, Suite 900
Dallas, Texas 75225

## Re: Eagle Materials Inc.

Form 10-K for the Fiscal Year Ended March 31, 2022
Filed May 20, 2022
File No. 001-12984
Dear Craig Kesler:
We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,
Division of Corporation Finance
Office of Manufacturing

