

EAGLE MATERIALS INC
Form 8-K
September 26, 2006

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**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of Earliest Event Reported): September 26, 2006

Eagle Materials Inc.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	1-12984 (Commission File Number)	75-2520779 (I.R.S. Employer Identification No.)
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3811 Turtle Creek Blvd. #1100 Dallas, Texas (Address of principal executive offices)	75219 (Zip Code)
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Registrant's telephone number, including area code: 214-432-2000

Not Applicable
(former name or former address if changed from last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01. Regulation FD Disclosure.

On September 26, 2006, Eagle Materials Inc., a Delaware corporation (Eagle), announced that it was decreasing its earnings guidance for its fiscal year ending March 31, 2007. A copy of Eagle s press release announcing the decreased guidance is being furnished as Exhibit 99.1 hereto and is hereby incorporated in this Item 7.01 in its entirety by reference. In addition, Eagle has prepared a presentation (the Investor Presentation) that will be made to investors on September 26, 2006 and from time to time thereafter. A copy of the presentation is being furnished with this report as Exhibit 99.2 and is incorporated by reference herein. Pursuant to the rules of the Securities and Exchange Commission, the information contained in this report (including the exhibits) shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and will not be incorporated by reference into any filing by Eagle under such Act or the Securities Act of 1933, as amended.

Item 9.01. Financial Statements and Exhibits.

Exhibit Number	Description
99.1	Press Release dated September 26, 2006, issued by Eagle Materials, Inc.
99.2	Investor Presentation

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EAGLE MATERIALS INC.

By: /s/ James H. Graass

Name: James H. Graass
Title: Executive Vice President, General
Counsel and Secretary

Date: September 26, 2006

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