

EAGLE MATERIALS INC  
Form 8-K/A  
January 23, 2013

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K/A**

(Amendment No. 1)

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 30, 2012

**Eagle Materials Inc.**

(Exact name of registrant as specified in its charter)

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(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**3811 Turtle Creek Blvd., Suite 1100,**

**Dallas, Texas**  
(Address of principal executive offices)

**75219**  
(Zip code)

**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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**EXPLANATORY NOTE**

Eagle Materials Inc. (the Company, which may be referred to as we, our or us) is filing this Form 8-K/A (Amendment No. 1) in order to amend Item 9.01. Financial Statements and Exhibits of its Current Report on Form 8-K, which was filed with the Securities and Exchange Commission (the Commission) on November 30, 2012 (the Original 8-K) in connection with the Acquisition of certain assets of Lafarge North America and the other Sellers used in connection with the Lafarge Target Business, to include certain historical financial statements of the Lafarge Target Business and the pro forma financial information required pursuant to Rule 3-05 and Article 11 of Regulation S-X under the Securities Exchange Act of 1934, as amended. Capitalized terms used in this report without definition have the respective meanings given to them in the Original 8-K.

**Item 9.01. Financial Statements and Exhibits**

*(a) Financial Statements of Business Acquired*

In connection with the Acquisition, the Company previously filed audited carve-out financial statements and the notes related thereto of the Lafarge Target Business as of December 31, 2011 and 2010 and for the years then ended, which are included as Exhibit 99.1 to the Current Report on Form 8-K filed with the Commission on September 26, 2012 and are incorporated herein by reference. In addition, the unaudited carve-out condensed combined financial statements and the notes related thereto of the Lafarge Target Business as of September 30, 2012 and 2011 and for the nine-month periods ended September 30, 2012 and 2011 are filed herewith as Exhibit 99.2.

*(b) Pro Forma Financial Information*

The unaudited pro forma condensed combined financial information and the notes related thereto of the Company as of September 30, 2012, for the six-month period ended September 30, 2012 and for the fiscal year ended March 31, 2012 are filed herewith as Exhibit 99.3.

*(d) Exhibits*

Number	Description
99.1	Audited carve-out financial statements and the notes related thereto of the Lafarge Target Business as of and for the years ended December 31, 2011 and 2010 (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K filed on September 26, 2012).
99.2	Unaudited carve-out condensed combined financial statements and the notes related thereto of the Lafarge Target Business as of and for the nine months ended September 30, 2012 and 2011.
99.3	Unaudited condensed combined pro forma financial information and the notes related thereto of Eagle Materials Inc. as of September 30, 2012, for the six months ended September 30, 2012 and for the fiscal year ended March 31, 2012.

**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/ D. Craig Kesler  
D. Craig Kesler

Executive Vice President Finance and  
Administration and Chief Financial Officer

Date: January 23, 2013