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May 21, 2004

5/21/04 11:10

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer:

1. Name and Address of Employer: Eagle Materials Inc.  
3811 Turtle Creek Blvd., Ste. 1100  
Dallas, TX 75219
2. Employer Identification Number: 75-2520779
3. The employer hereby declares that it maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees ("Top-Hat Plans").
4. The Employer hereby states that it maintains 2 Top-Hat Plans, and the number of employees currently in each such plan is as follows:
  - (a) Eagle Materials Inc. Deferred Compensation Plan: 14 employees
  - (b) Eagle Materials Inc. Supplemental Executive Retirement Plan: 4 employees
5. The Employer will provide copies of any documents upon request for the Secretary of Labor.

Yours truly:

Eagle Materials Inc.

Name: 

Title: SMV.P.



**CP SERVICE COMPANY**  
 A Subsidiary of Eagle Materials Inc.  
 3811 Turtle Creek Blvd., Suite 1100  
 Dallas, Texas 75219



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