



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 25, 2008

Ms. Debra P. Roe  
CFO & Assistant Secretary-Treasurer  
The Monarch Cement Company  
P.O. Box 1000  
Humboldt, KS 66748

**RE: Form 10-K for the fiscal year ended December 31, 2006  
Forms 10-Q for the periods ended March 31, 2007, June 30, 2007 and  
September 30, 2007  
File No. 0-2757**

Dear Ms. Roe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief