

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

July 26, 2010

via U.S. mail and facsimile

Donald M. Labonte, Chief Executive Officer Rock of Ages Corporation 560 Graniteville Road Graniteville, Vermont 05654

RE: Rock of Ages Corporation

Form 10-K for the Fiscal Year Ended December, 2009 Form 10-Q for the Fiscal Quarter Ended March 31, 2010

File No. 29464

Dear Mr. Labonte:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien Accounting Branch Chief