



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2009

By Facsimile and U.S. Mail

Mr. Donald M. James  
Chief Executive Officer  
Vulcan Materials Company  
1200 Urban Center Drive  
Birmingham, AL 35242

**Re: Vulcan Materials Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Response Letter Dated January 15, 2009  
File Number 001-33841**

Dear Mr. James:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: John Lucas  
cc: John Cannarella