



DIVISION OF
CORPORATION FINANCE

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

October 29, 2018

Jerry F. Perkins
General Counsel and Secretary
Vulcan Materials Company
1200 Urban Center Drive
Birmingham, AL 35242

**Re: Vulcan Materials Company
Registration Statement on Form S-4
Filed October 19, 2018
File No. 333-227903**

Dear Mr. Perkins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jonathan Burr at 202-551-5833 with any questions.

Sincerely,

Division of Corporation Finance
Office of Beverages, Apparel and
Mining