



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2023

Mary Andrews Carlisle  
Senior Vice President and Chief Financial 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, 2022**  
**filed February 24, 2023**  
**File No. 001-33841**

Dear Mary Andrews Carlisle:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation