



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

January 25, 2007

Ms. Anne H. Lloyd
Senior Vice President and Chief Financial Officer
Martin Marietta Materials, Inc.
2710 Wycliff Road
Raleigh, NC 27607-3033

Re: Martin Marietta Materials, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 27, 2006
File No. 001-12744

Dear Ms. Lloyd:

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

Sincerely,

April Sifford
Branch Chief