



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2009

Via U.S. Mail

Ms. Anne H. Lloyd  
Chief Financial Officer  
Martin Marietta Materials, Inc.  
2710 Wycliff Road  
Raleigh, North Carolina 27607-3033

**Re: Martin Marietta Materials, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 25, 2008**  
**File No. 001-12744**

Dear Ms. Lloyd:

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

Sincerely,

H. Roger Schwall  
Assistant Director