



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2021

James Nickolas  
Chief Financial Officer  
Martin Marietta Materials Inc.  
2710 Wycliff Road  
Raleigh, North Carolina 27607

**Re: Martin Marietta Materials Inc.**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed February 19, 2021**  
**File No. 001-12744**

Dear Mr. Nickolas:

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