



0711

WILLIAM F. DENSON, III
SENIOR VICE PRESIDENT GENERAL COUNSEL
AND SECRETARY

P.O. BOX 385014
BIRMINGHAM, ALABAMA 35238-5014
TELEPHONE 205 298-3204
FAX 205 298-2960
E-MAIL densonb@vmmail.com

Via Federal Express

August 13, 2002

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

Re: *Vulcan Materials Company CEO and CFO Sworn Statements
Pursuant to Section 21(a)(1) of Securities Exchange Act of 1934*

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required Statements under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for Vulcan Materials Company as signed on August 13, 2002 by Donald M. James (Chairman and Chief Executive Officer) and Mark E. Tomkins (Senior Vice President and Chief Financial Officer).

Please acknowledge receipt of this letter by stamping the enclosed copy of the letter and returning it in the enclosed self-addressed, stamped envelope.

Very truly yours,

William F. Denson, III
Senior Vice President, General
Counsel and Secretary

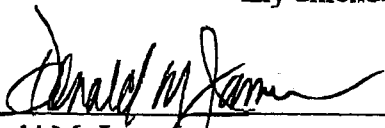
WFDIII/amm
Enclosures

0711

**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER
REGARDING THE FACTS AND CIRCUMSTANCES RELATING
TO EXCHANGE ACT FILINGS**

I, Donald M. James, Chairman and Chief Executive Officer, state and attest that:


- (1) To the best of my knowledge, based upon a review of the covered reports of Vulcan Materials Company, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Vulcan Materials Company's Audit Review Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for Fiscal Year ended December 31, 2001 as filed with the U.S. Securities and Exchange Commission on March 27, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Vulcan Materials Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 Donald M. James
 Chairman and Chief Executive Officer
 Vulcan Materials Company

Date: August 13, 2002

Subscribed and sworn to
before me this 13th day of
August, 2002.



 Notary Public

My Commission Expires: 11/14/03

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002