

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

February 18, 2009

By Facsimile and U.S. Mail

Mr. Donald M. James Chief Executive 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, 2007

Filed February 29, 2008

Response Letter Dated January 15, 2009

File Number 001-33841

Dear Mr. James:

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

Sincerely,

Anne Nguyen Parker Branch Chief

cc: John Lucascc: John Cannarella