



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

May 14, 2010

Mr. Daniel F. Sansone  
Senior Vice President  
Vulcan Materials Company  
1200 Urban Center Drive  
Birmingham, Alabama 35242

**Re: Vulcan Materials Company  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-33841**

Dear Mr. Sansone:

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

Sincerely,

Mark Shannon  
Branch Chief