VULCAN MATERIALS CO
Reported by
FRANKLIN H ALLEN

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 04/30/08 for the Period Ending 04/28/08

Address
1200 URBAN CENTER DRIVE
BIRMINGHAM, AL 35242
Telephone 2052983000
CIK 0001396009
Symbol VMC
Fiscal Year 12/31
UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940

1. Name and Address of Reporting Person *
FRANKLIN H ALLEN
1200 URBAN CENTER DRIVE
BIRMINGHAM, AL 35242

2. Issuer Name and Ticker or Trading Symbol
Vulcan Materials CO [ VMC ]

3. Date of Earliest Transaction (MM/DD/YYYY)
4/28/2008

5. Relationship of Reporting Person(s) to Issuer
____ X Director
____ 10% Owner
____ Officer (give title below)  
____ Other (specify below)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)  
2. Trans. Date  
3. Trans. Code (Instr. 8)  
4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)  
5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)  
6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)
7. Nature of Indirect Beneficial Ownership (Instr. 4)

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 3)  
2. Conversion or Exercise Price of Derivative Security  
3. Trans. Date  
4. Trans. Code (Instr. 8)  
5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)  
6. Date Exercisable and Expiration Date  
7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)  
8. Price of Derivative Security (Instr. 5)  
9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)  
10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)  
11. Nature of Indirect Beneficial Ownership (Instr. 4)

Explanation of Responses:

(1) Convertible on a 1-for-1 basis.

(2) Director's fees credited to the reporting person's account in accordance with the Vulcan Materials Company Directors' Deferred Compensation Plan.

(3) The units are to be settled in Vulcan common stock commencing at the retirement of the reporting person.

Reporting Owners

Reporting Owner Name / Address  Relationships
FRANKLIN H ALLEN  
1200 URBAN CENTER DRIVE  
BIRMINGHAM, AL 35242  

X

Signatures
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.
* If the form is filed by more than one reporting person, see Instruction 4(b)(v).
Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.
Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.