VULCAN MATERIALS CO
Reported by
SMITH ORIN R

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 12/17/07 for the Period Ending 12/13/07

Address 1200 URBAN CENTER DRIVE
          BIRMINGHAM, AL 35242
Telephone 2052983000
CIK 0001396009
Symbol VMC
Fiscal Year 12/31
Form 4

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 *
SMITH ORIN R
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)
12/13/2007

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

1. Title of Security
(Instr. 3)

2. Trans. Date
(2A. Deemed
Execution Date, if any)

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
Code V (A) or (D) Price
(3)

If Amendment, Date Original Filed
(MM/DD/YYYY)

6. Individual or Joint/Group Filing (Check Applicable Line)
_____ X _ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

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

<table>
<thead>
<tr>
<th>Title of Security</th>
<th>Trans. Date</th>
<th>Code</th>
<th>Amount</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/13/2007</td>
<td>A (2)</td>
<td>47,319</td>
<td>$84,533</td>
</tr>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/14/2007</td>
<td>A (2)</td>
<td>113,784</td>
<td>$84,590</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivative Security</th>
<th>Conversion Price of Derivative Security</th>
<th>Trans. Date</th>
<th>Code</th>
<th>Amount</th>
<th>Date Exercisable</th>
<th>Expiration Date</th>
<th>Title</th>
<th>Amount or Number of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/13/2007</td>
<td>A (2)</td>
<td>47,319</td>
<td>(3)</td>
<td>(3)</td>
<td>Common Stock</td>
<td>47,319</td>
<td>52157.660 D</td>
</tr>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/14/2007</td>
<td>A (2)</td>
<td>113,784</td>
<td>(3)</td>
<td>(3)</td>
<td>Common Stock</td>
<td>113,784</td>
<td>52271.444 D</td>
</tr>
</tbody>
</table>

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
SMITH ORIN R | Director
1200 URBAN CENTER DRIVE | 10% Owner
BIRMINGHAM, AL 35242 | Officer

OMB APPROVAL
OMB Number: 3235-0287
Expires: January 31, 2008
Estimated average burden hours per response... 0.5
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.