VULCAN MATERIALS CO
Reported by
FRANKLIN H ALLEN

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 *
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)
12/13/2007

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

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

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 (Instr. 3)</th>
<th>Trans. Date</th>
<th>Trans. Code</th>
<th>Deemed Execution Date, if any</th>
<th>Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)</th>
<th>Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phantom Stock</td>
<td>12/13/2007</td>
<td>A</td>
<td>59.148 (A)</td>
<td>9570.455 D</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title of Security (Instr. 3)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Trans. Date</th>
<th>Trans. Code (Instr. 8)</th>
<th>Deemed Execution Date, if any</th>
<th>Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)</th>
<th>Date Exercisable</th>
<th>Expiration Date</th>
<th>Title of Derivative Security (Instr. 5)</th>
<th>Amount of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)</th>
<th>Price of Derivative Security (Instr. 5)</th>
<th>Number of derivative Securities Beneficially Owned Following Expiration Date (Instr. 6)</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivative Security (Instr. 3)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Trans. Date</th>
<th>Trans. Code (Instr. 8)</th>
<th>Deemed Execution Date, if any</th>
<th>Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)</th>
<th>Date Exercisable</th>
<th>Expiration Date</th>
<th>Title of Derivative Security (Instr. 5)</th>
<th>Amount of Derivative Securities Beneficially Owned Following Expiration Date (Instr. 6)</th>
<th>Price of Derivative Security (Instr. 5)</th>
<th>Number ofderivative Securities Beneficially Owned Following Expiration Date (Instr. 6)</th>
</tr>
</thead>
</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

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRANKLIN H ALLEN 1200 URBAN CENTER DRIVE</td>
<td>Director 10% Owner Officer Other</td>
</tr>
<tr>
<td>BIRMINGHAM, AL 35242</td>
<td>X</td>
</tr>
</tbody>
</table>
Signatures


** Signature of Reporting Person

Date

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.