VULCAN MATERIALS CO
Reported by
MCGREGOR DOUGLAS J

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
1. Name and Address of Reporting Person *

MCGREGOR DOUGLAS J
(Last) (First) (Middle)
1200 URBAN CENTER DRIVE
(Birmingham, AL 35242)

2. Issuer Name and Ticker or Trading Symbol

Vulcan Materials CO [ VMC ]

5. Relationship of Reporting Person(s) to Issuer

(Chck all applicable)

___ X __ Director
____ 10% Owner
_____ Officer (give title below) 
_____ Other (specify below)

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

12/13/2007

4. 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>Date of Deemed Execution</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>
<th>Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/13/2007</td>
<td>A (2)</td>
<td>59.148</td>
<td>Common Stock</td>
<td>59.148</td>
<td>$84,533</td>
</tr>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/14/2007</td>
<td>A (2)</td>
<td>192.103</td>
<td>Common Stock</td>
<td>192.103</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>Trans. Date</th>
<th>Date of Deemed Execution</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>Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)</th>
<th>Price of Derivative Security (Instr. 5)</th>
<th>Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/13/2007</td>
<td>A (2)</td>
<td>59.148</td>
<td>Common Stock</td>
<td>59.148</td>
<td>$84,533</td>
<td>43490.912</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>Phantom Stock (Deferred Compensation)</td>
<td>12/14/2007</td>
<td>A (2)</td>
<td>192.103</td>
<td>Common Stock</td>
<td>192.103</td>
<td>$84,590</td>
<td>43683.015</td>
<td>D</td>
<td></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

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>MCGREGOR DOUGLAS J 1200 URBAN CENTER DRIVE</td>
<td>X</td>
</tr>
</tbody>
</table>

BIRMINGHAM, AL 35242
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.