VULCAN MATERIALS CO
Reported by
MCAEBE RONALD G

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 02/11/08 for the Period Ending 02/07/08

Address
1200 URBAN CENTER DRIVE
BIRMINGHAM, AL 35242

Telephone 2052983000
CIK 0001396009
Symbol VMC
Fiscal Year 12/31
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 *
   McAbee Ronald G
   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)
   2/7/2008

4. If Amendment, Date Original Filed (MM/DD/YYYY)
   2/7/2008

5. Relationship of Reporting Person(s) to Issuer
   (Check all applicable)
   ____ Director
   ____ 10% Owner
   _X_ Officer (give title below)
   _____ Other (specify below)
   President, Western Division

6. Individual or Joint/Group Filing (Check Applicable Line)
   _X_ Form filed by One Reporting Person
   _X_ 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 (A)</th>
<th>Price (D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>2/7/2008</td>
<td>M</td>
<td>2574</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>37725</td>
<td>D</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivate Security</th>
<th>Trans. Date</th>
<th>Code</th>
<th>Amount (A)</th>
<th>Exercisable Date (Instr. 6)</th>
<th>Expiration Date (Instr. 5)</th>
<th>Title</th>
<th>Amount or Number of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance Share Units</td>
<td>2/7/2008</td>
<td>M</td>
<td>2500</td>
<td>12/31/2007</td>
<td>12/31/2010</td>
<td>Common Stock</td>
<td>2500</td>
</tr>
<tr>
<td>Performance Share Units</td>
<td>2/7/2008</td>
<td>A</td>
<td>3700</td>
<td>12/31/2010</td>
<td>12/31/2010</td>
<td>Common Stock</td>
<td>3700</td>
</tr>
<tr>
<td>Phantom Stock (Deferred Comp)</td>
<td>2/7/2008</td>
<td>M</td>
<td>1242</td>
<td>2/7/2009</td>
<td>2/7/2018</td>
<td>Common Stock</td>
<td>1242</td>
</tr>
<tr>
<td>Stock Appreciation Right</td>
<td>2/7/2008</td>
<td>A</td>
<td>14450</td>
<td>2/7/2009</td>
<td>2/7/2018</td>
<td>Common Stock</td>
<td>14450</td>
</tr>
</tbody>
</table>

Explanation of Responses:

(1) Each performance unit is settled 100% in Vulcan common stock after deducting the amount of taxes due.

(2) Performance Share Units vest at December 31 following a three-year award period. At the end of the award period, the Compensation Committee determines the payment amount based on Company performance. The payment is made 100% in stock on a payment date determined by the Compensation Committee. The fair market value of the award is not determinable until the payment date.

(3) Represents time-based restricted stock units (‘RSUs’) reported as shares of common stock. The reporting person has elected, upon the vesting thereof, to defer the receipt of these shares under the terms of the Company’s Executive Deferred Compensation Plan.

(4)Convertible on a 1-for-1 basis.
The units are to be settled in Vulcan common stock the year following the year of retirement of the reporting person.

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>McAbee Ronald G</td>
<td>President, Western Division</td>
</tr>
<tr>
<td>1200 URBAN CENTER DRIVE</td>
<td></td>
</tr>
<tr>
<td>BIRMINGHAM, AL 35242</td>
<td></td>
</tr>
</tbody>
</table>

Signatures

By: Amy M. Tucker, Attorney-in-Fact

2/7/2008

** 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.

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