VULCAN MATERIALS CO
Reported by
MCABEE RONALD G

FORM 3
(Initial Statement of Beneficial Ownership)

Filed 11/16/07 for the Period Ending 11/16/07

Address       1200 URBAN CENTER DRIVE
               BIRMINGHAM, AL 35242
Telephone     2052983000
CIK           0001396009
Symbol        VMC
Fiscal Year   12/31
**INITIAL STATEMENT OF 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(h) 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. Date of Event Requiring Statement (MM/DD/YYYY)
   
   11/16/2007

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

4. Relationship of Reporting Person(s) to Issuer (Check all applicable)
   
   _____ Director
   
   _____ 10% Owner
   
   ___ X ___ Officer (give title below)
   
   President, Western Division /

5. 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

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**Table I - Non-Derivative Securities Beneficially Owned**

<table>
<thead>
<tr>
<th>Title of Security (Instr. 4)</th>
<th>Amount of Securities Beneficially Owned (Instr. 4)</th>
<th>Ownership Form: Direct (D) or Indirect (I) (Instr. 5)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>37523.37</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivate Security (Instr. 4)</th>
<th>Date Exercisable and Expiration Date (MM/DD/YYYY)</th>
<th>Title and Amount of Securities Underlying Derivative Security (Instr. 4)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>2/11/2000 (1)</td>
<td>Common Stock 11850 $45.167 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>2/10/2001 (1)</td>
<td>Common Stock 23000 $42.344 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>2/9/2002 (1)</td>
<td>Common Stock 15000 $44.90 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>2/7/2003 (1)</td>
<td>Common Stock 15000 $45.95 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>1/1/2004</td>
<td>Common</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

<table>
<thead>
<tr>
<th>1. Title of Derivate Security (Instr. 4)</th>
<th>2. Date Exercisable and Expiration Date (MM/DD/YYYY)</th>
<th>3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)</th>
<th>4. Conversion or Exercise Price of Derivative Security</th>
<th>5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)</th>
<th>6. Nature of Indirect Beneficial Ownership (Instr. 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>1/1/2005 (2)</td>
<td>Common Stock 11000 $31.465 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>12/8/2005 (3)</td>
<td>Common Stock 30000 $68.63 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Options (Right to Buy)</td>
<td>12/31/2005 (2)</td>
<td>Common Stock 15000 $57.095 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock Appreciation Right</td>
<td>2/8/2008</td>
<td>Common Stock 19560 $109.20 D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phantom Stock (Deferred Stock Units)</td>
<td>(4)</td>
<td>Common Stock 1406.83 (6)</td>
<td>(7)</td>
<td>(Instr. 5)</td>
<td></td>
</tr>
<tr>
<td>Performance Share Units</td>
<td>12/31/2007 (8)</td>
<td>Common Stock 2500 (8)</td>
<td>(8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance Share Units</td>
<td>12/31/2009 (8)</td>
<td>Common Stock 2620 (8)</td>
<td>(8)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Explanation of Responses:**

1. The option vests over five years in 20% increments each year on the anniversary of the grant date.
2. The option vests over five years in 20% increments each year on January 1 following the grant date.
3. The option is fully vested as of the grant date, however, the sale of underlying shares is restricted until January 1, 2009.
4. Represents time-based restricted stock units ("RSUs") and performance-based performance share units ("PSUs") 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.
5. The units are to be settled in Vulcan common stock the year following the year of retirement of the reporting person.
6. Includes 737 PSUs previously inadvertently reported under Table I.
7. Convertible on a one-for-one basis.
8. 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.

**Remarks:**

Common stock and derivative securities of Legacy Vulcan Corp. (formerly named Vulcan Materials Company) were converted, respectively, into common stock and derivative securities of the Issuer pursuant to the merger of a wholly-owned subsidiary of the Issuer with and into Legacy Vulcan Corp., pursuant to which Legacy Vulcan Corp. became a wholly-owned subsidiary of the Issuer. The reporting person's holdings remain unchanged except for the change in the issuer of the securities.

**Exhibit List**

Exhibit 24 - Power of Attorney
**Reporting Owners**

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>McAbee Ronald G</td>
<td>Director</td>
</tr>
<tr>
<td>1200 URBAN CENTER DRIVE</td>
<td>10% Owner</td>
</tr>
<tr>
<td>BIRMINGHAM, AL 35242</td>
<td>Officer</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>President, Western Division</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 5(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.
EXHIBIT 24

POWER OF ATTORNEY

Know all men by these presents that the undersigned hereby constitutes and appoints each of William F. Denson, III, Amy M. Tucker and Jerry F. Perkins, signing singly, the undersigned's true and lawful attorney-in-fact to:

(1) execute for and on behalf of the undersigned, in the capacity as an officer and/or director of Vulcan Materials Company, a New Jersey corporation (the "Company"), Forms 3, 4 and 5, Schedule 13D and Schedule 13G and amendments thereto in accordance with Sections 13(d) and 16(a) of the Securities Exchange Act of 1934 and the rules thereunder, and any other forms or reports the undersigned may be required to file in connection with the undersigned's ownership, acquisition, or disposition of securities of the Company;

(2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete the execution of any such Form 3, 4 or 5, Schedule 13D, Schedule 13G, or other form or report, and timely file such form, schedule or report with the United States Securities and Exchange Commission and any other authority; and

(3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in his or her discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or their substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming any of the undersigned's responsibilities to comply with Sections 13(d) and 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5, Schedule 13D, Schedule 13G, or other form or report with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 16th day of November, 2007.

/S/ RONALD G. MCABEE
Ronald G. McAbee