



**Item 2.02 Results of Operations and Financial Condition.**

The Registrant's earnings release dated May 5, 2008, regarding its first quarter financial results is attached hereto as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits:

| <u>Exhibit No.</u> | <u>Description</u>                  |
|--------------------|-------------------------------------|
| 99.1               | Earnings Release dated May 5, 2008. |

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed by the undersigned, thereunto duly authorized.

**VULCAN MATERIALS COMPANY**

(Registrant)

By: /s/ William F. Denson, III

Dated: May 5, 2008

William F. Denson, III