

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.

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