



**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