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VULCAN MATERIALS CO Form 8-K May 02, 2007

SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 30, 2007

VULCAN MATERIALS COMPANY (Exact name of registrant as specified in its charter)

New Jersey I-4034 63-0366371 (State or other jurisdiction (Commission File Number) (IRS Employer of incorporation) Identification No.)

1200 Urban Center Drive
Birmingham, Alabama 35242
(Address of principal executive offices) (zip code)

(205) 298-3000

Registrant's telephone number, including area code:

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- [] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
- Item 2.02 Results of Operations and Financial Condition.

 The Registrant's earnings release dated April 30, 2007, regarding its first quarter financial results for 2007 is attached hereto as Exhibit 99.1.
- Item 9.01 Financial Statements and Exhibits.
 (c) Exhibits:

Exhibit No. Description
----99.1 Earnings Release dated April 30, 2007.

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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: April 30, 2007 William F. Denson, III