

McAbee Ronald G
 Form 4/A
 May 24, 2007

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN 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

(Print or Type Responses)

1. Name and Address of Reporting Person *
 McAbee Ronald G

2. Issuer Name and Ticker or Trading Symbol
 VULCAN MATERIALS CO [VMC]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 1200 URBAN CENTER DRIVE
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 05/22/2007

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 President, Western Division

BIRMINGHAM, AL 35242

4. If Amendment, Date Original Filed (Month/Day/Year)
 05/24/2007

6. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	V	Amount	(D)	Price	
Common Stock	05/22/2007		M		5,250	A	\$ 32.947 40,483	D
Common Stock	05/22/2007		S		200	D	\$ 115.27 40,283	D
Common Stock	05/22/2007		S		100	D	\$ 115.29 40,183	D
Common Stock	05/22/2007		S		300	D	\$ 115.32 39,883	D
Common Stock	05/22/2007		S		100	D	\$ 115.35 39,783	D

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Common Stock	05/22/2007	S	1,800	D	\$ 115.4	37,983	D
Common Stock	05/22/2007	S	125	D	\$ 115.48	37,858	D
Common Stock	05/22/2007	S	100	D	\$ 115.53	37,758	D
Common Stock	05/22/2007	S	100	D	\$ 115.7	37,658	D
Common Stock	05/22/2007	S	100	D	\$ 115.71	37,558	D
Common Stock	05/22/2007	S	200	D	\$ 115.72	37,358	D
Common Stock	05/22/2007	S	100	D	\$ 115.73	37,258	D
Common Stock	05/22/2007	S	25	D	\$ 115.76	37,233	D
Common Stock	05/22/2007	S	100	D	\$ 115.765	37,133	D
Common Stock	05/22/2007	S	100	D	\$ 115.78	37,033	D
Common Stock	05/22/2007	S	300	D	\$ 115.785	36,733	D
Common Stock	05/22/2007	S	100	D	\$ 115.79	36,633	D
Common Stock	05/22/2007	S	300	D	\$ 115.792	36,333	D
Common Stock	05/22/2007	S	200	D	\$ 115.8	36,133	D
Common Stock	05/22/2007	S	100	D	\$ 115.81	36,033	D
Common Stock	05/22/2007	S	225	D	\$ 115.86	35,808	D
Common Stock	05/22/2007	S	400	D	\$ 115.87	35,408	D
Common Stock	05/22/2007	S	100	D	\$ 115.88	35,308	D
Common Stock	05/22/2007	S	75	D	\$ 115.92	35,233	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not

SEC 1474
(9-02)

