

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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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
Common Stock	05/22/2007		S		200	D	\$ 115.27 40,283
Common Stock	05/22/2007		S		100	D	\$ 115.29 40,183
Common Stock	05/22/2007		S		300	D	\$ 115.32 39,883
Common Stock	05/22/2007		S		100	D	\$ 115.35 39,783

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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.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
Stock Options (Right to Buy)	\$ 32.947	05/22/2007		M	5,250	02/12/1999 ⁽¹⁾ 02/12/2008	Common Stock 5,250

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
McAbee Ronald G 1200 URBAN CENTER DRIVE BIRMINGHAM, AL 35242			President, Western Division	

Signatures

By: Amy M. Tucker,
Attorney-in-Fact

05/24/2007

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The option vests over five years in 20% increments each year on the anniversary of the grant date.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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