

McAbee Ronald G
Form 4
February 13, 2006

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)
02/09/2006

____ 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)

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)			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 Ownership (Instr. 4)
				Code	V	Amount			
Common Stock	02/09/2006		A ⁽¹⁾		21,024	A	21,024	D	
Common Stock	02/09/2006		A ⁽¹⁾		10,219	A	31,243	D	
Common Stock	02/09/2006		M		1,349	A	32,592	D	
Common Stock (401k)	02/09/2006		D ⁽¹⁾		21,024	D	0	I	By 401(k)
Common Stock (Restricted)	02/09/2006		D ⁽¹⁾		10,219	D	0	D	

Stock Units)

(3)

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

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(9-02)

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)	Amount or Number of Shares
Performance Share Units	(2)	02/09/2006		M	3,100	01/01/2006 ⁽⁴⁾	Common Stock	3,100

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
02/13/2006

**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).

Shares for the reporting person held under the Vulcan Materials Company 401(k) and Restricted Stock Plans have been lumped together
(1) under one security titled Common Stock. Also, the 401(k) shares are switched from an indirect holding to a direct holding. The reflected transactions accomplish these purposes.

(2) Each performance unit is settled 50% in Vulcan common stock and 50% in cash after deducting the amount of taxes due.

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- (3) Restricted Stock Units which are convertible on a 1-for-1 basis.

Performance Share Units vest at January 1 following a three-year award period. At the end of the award period, the Compensation

- (4) Committee determines the payment amount based on Company performance. The payment is made 50% in stock and 50% in cash on a payment date determined by the Compensation Committee. The fair market value of the award is not determinable until the payment 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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