

UNITED STATES SECURITIES AND EXCHANGE COMMISSION 100 F Street, N.E. WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

February 15, 2006

Ms. Janice K. Henry Chief Financial Officer Martin Marietta Materials, Inc. 2710 Wycliff Road Raleigh, North Carolina 27607-3033

> Re: Martin Marietta Materials, Inc. Form 10-K for Fiscal Year Ended December 31, 2004 Filed February 25, 2005 File No. 1-12744

Dear Ms. Henry:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford Branch Chief