## **Martin Marietta Materials**



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**Roselyn R. Bar** Senior Vice President, General Counsel and Corporate Secretary

May 29, 2014

<u>Martin Marietta Materials, Inc.</u> <u>Registration Statement on Form S-4 (File No. 333-194288)</u>

## Via EDGAR

Mr. John Reynolds Assistant Director Securities and Exchange Commission Division of Corporate Finance 100 F Street, N.E. Washington, D.C. 20549

## Dear Mr. Reynolds:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "<u>Securities Act</u>"), Martin Marietta Materials, Inc. (the "<u>Company</u>") hereby requests that the effective date of the above referenced Registration Statement (the "<u>Registration Statement</u>") be accelerated so that the Registration Statement, as then amended, becomes effective under the Securities Act by 9:30 a.m., eastern time on May 30, 2014, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- · should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

| It would be appreciated if, as soon | as the Registration | Statement is declared of | effective, you w  | ould so inform th   | ne Company's counsel,   | Scott Barshay at (212) |
|-------------------------------------|---------------------|--------------------------|-------------------|---------------------|-------------------------|------------------------|
| 474-1009 or George Schoen at (212   | ) 474-1740, and the | n send written confirma  | ation to the addr | essees listed on th | ne cover page of the Re | gistration Statement.  |

Sincerely,

Martin Marietta Materials, Inc.

/s/ Roselyn R. Bar

Roselyn R. Bar Senior Vice President, General Counsel & Corporate Secretary