

# Martin Marietta Materials



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**Roselyn R. Bar**

Senior Vice President, General Counsel  
and Corporate Secretary

April 28, 2014

**Via EDGAR**

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

**Re: Martin Marietta Materials, Inc.  
Registration Statement on Form S-4  
Filed March 3, 2014  
File No. 333-194288  
Form 10-K for Fiscal Year Ended December 31, 2013  
Filed February 24, 2014  
File No. 001-12744**

Dear Mr. Reynolds:

In connection with your letter dated March 28, 2014 regarding comments of the Staff of the Commission on the Martin Marietta Materials, Inc. Registration Statement on Form S-4 and the Annual Report on Form 10-K for the year ended December 31, 2013, and in connection with our letter dated April 10, 2014 requesting an extension for our response for April 25, 2014, we respectfully request a second extension for our response. We plan to provide our responses to you as promptly as practicable and no later than May 9, 2014.

Please call me at 919.783.4603 if you have any questions or wish to discuss this request.

Sincerely,

/s/ Roselyn R. Bar

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

c: Dee Dee Hurst  
Nasreen Mohammed