

Martin Marietta Materials, Inc.
2710 Wycliff Road
Raleigh, North Carolina 27607-3033

May 1, 2014

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: John Reynolds
cc: Ronald E. Alper
cc: Pamela Howell
cc: Dee Dee Hurst
cc: Brigitte Lippmann
cc: Nasreen Mohammed

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 response to the request of the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") contained in your letter dated March 28, 2014 to Martin Marietta Materials, Inc., a North Carolina corporation (the "Company"), setting forth the comments of the Staff with respect to (i) the Company's Registration Statement on Form S-4, Commission File No. 333-194288 filed on March 3, 2014 (the "Registration Statement") relating to the proposed business combination transaction involving the Company and Texas Industries, Inc. and (ii) the Company's Form 10-K, Commission File No. 001-12744 filed on February 24, 2014, the Company hereby acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Martin Marietta Materials, Inc.

By: /s/ Roselyn R. Bar

Name: Roselyn R. Bar

Title: Senior Vice President, General
Counsel & Corporate Secretary

cc: George Schoen, Esq. (Cravath, Swaine & Moore LLP)