

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

May 21, 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: Nasreen Mohammed

Re: Martin Marietta Materials, Inc.  
Amendment No. 1 to Registration Statement on Form S-4  
Filed May 1, 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"), and your letter dated May 16, 2014 setting forth the comments of the Staff with respect to (i) the Company's Amendment No. 1 filed on May 1, 2014 ("Amendment No. 1") to the 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.

Martin Marietta Materials, Inc.

By: /s/ Roselyn R. Bar

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

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