



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 25, 2007

Ms. Anne H. Lloyd  
Senior Vice President and Chief Financial Officer  
Martin Marietta Materials, Inc.  
2710 Wycliff Road  
Raleigh, NC 27607-3033

**Re: Martin Marietta Materials, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed February 27, 2006**  
**File No. 001-12744**

Dear Ms. Lloyd:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief