

Ms. Janice K. Henry
Chief Financial Officer
Martin Marietta Materials, Inc.
2710 Wycliff Road
Raleigh, North Carolina 27607-3033

Re: Martin Marietta Materials, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004

Filed February 25, 2005
Forms 10-Q for Fiscal Quarters Ended March 31, June 30, and
September
30, 2005

Filed May 4, August 3, and November 1, 2005
Response Letter Dated January 10, 2006
File No. 1-12744

Dear Ms. Henry:

We have reviewed your response letter and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2004

Management's Discussion and Analysis of Financial Condition and Results of Operations

Results of Operations, page 37

1. We have considered your response to our prior comment two. We do not agree with your conclusions. The "net sales" presented in the table does not meet the definition of "net sales" in Regulation S-X, Rule 5.03(b)(1), and the guidance in Emerging Issue Task Force Issue 00-10, in that shipping revenues represent revenues earned for the goods provided. As such, your table omits important information from your Consolidated Statements of Earnings that may lead to investor confusion. Please include the freight components of revenue and expense in the table in future filings. Our rules require MD&A discussion of material changes to components of earnings. As such, changes in freight revenues and costs should be a part of these discussions whenever material. We do not disagree that changes in non-freight components of revenue and expenses should also be discussed, and we do not object to your displaying ratios or margins as they are calculated and used by management, accompanied by appropriate explanatory disclosure.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Gary Newberry at (202) 551-3761, or Sandra Eisen

at (202) 551-3864, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551- 3684 with any other questions.

Sincerely,

April Sifford
Branch Chief

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Ms. Janice K. Henry
Martin Marietta Materials, Inc.
January 27, 2006
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010