

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 354(a)(1) and (2), Section 356(d)(2)(B), Section 358(a), Section 368(a)(1)(E), Section 1001 and Section 1273.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The exchange occurred during calendar year 2018.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ Kevin T. Halcomb Date ▶ 8/1/18

Print your name ▶ Kevin T. Halcomb Title ▶ Assistant Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

Disclosure Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9) for New Vulcan Materials Company 4.70% Notes due 2048 Issued in the March 2018 Exchange

On March 7, 2018, holders of the outstanding Vulcan Materials Company (“VMC”) 7.15% Notes due 2037 (the “Old Notes”) exchanged their Old Notes for newly issued 4.70% Notes due 2048 (the “New Notes”).

Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9), VMC has made the following determinations with respect to the New Notes. These determinations are binding on a holder of the New Notes unless the holder explicitly discloses that its determination is different from VMC’s determination on the holder’s timely filed federal income tax return for the taxable year that includes its acquisition date of the New Notes, in accordance with the requirements of the regulations.

- The New Notes (CUSIP Number 929160AW9) are “traded on an established market” within the meaning of U.S. Treasury Regulation Section 1.1273-2.
- The issue price of the New Notes within the meaning of U.S. Treasury Regulation Section 1.1273-2(b) is \$996.46 for each \$1,000 principal amount of such New Notes.