



DIVISION OF
CORPORATION FINANCE

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

November 25, 2008

Room 7010

Bobby D. O'Brien
Vice President and Chief Financial Officer
Valhi, Inc.
5430 LBJ Freeway, Suite 1700
Dallas, Texas 75240-2697

Re: Valhi, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
File No. 001-05467

Dear Mr. O'Brien:

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

Sincerely,

Terence O'Brien
Branch Chief