



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 8, 2009

**via U.S. mail and facsimile**

Bobby D. O'Brien, CFO  
Valhi, Inc.  
5430 LBJ Freeway, Suite 1700  
Dallas, Texas 75240-2697

**RE: Valhi, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 12, 2009  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2009,  
June 30, 2009, and September 30, 2009  
File No. 333-48391**

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.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief