



DIVISION OF
CORPORATION FINANCE

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

March 31, 2009

Victor P. Patrick
Vice Chairman, Chief Financial Officer and General Counsel
Walter Industries, Inc.
4211 W. Boy Scout Boulevard
Tampa, Florida 33607

Re: Walter Industries, Inc.
Schedule 14A Preliminary Proxy Statement
Filed March 10, 2009
Response Letter dated March 27, 2009
File No. 001-13711

Dear Mr. Patrick:

We have completed our review of your Schedule 14A Preliminary Proxy Statement and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director