

Mail Stop 3561

June 13, 2008

Via Fax & U.S. Mail

Mr. Timothy R. Wallace
Chief Executive Officer
Trinity Industries, Inc.
2525 Stemmons Freeway
Dallas, Texas 75207-2401

**Re: Trinity Industries, Inc.
Form 10-K for the year ended December 31, 2007
Filed February 21, 2008
File No. 1-06903**

Dear Mr. Wallace:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via Fax: Mr. William A. McWhirter, CFO
(214) 589-8910