

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