

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

DIVISION OF CORPORATION FINANCE

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