

March 18, 2019

Andrew B. Nace  
Executive Vice President, General Counsel, and Secretary  
Valhi, Inc.  
3 Lincoln Center  
5430 LBJ Freeway, Suite 1700  
Dallas, TX 75240-2697

Re: Valhi, Inc.  
Registration Statement on Form S-3  
Filed March 11, 2019  
File No. 333-230189

Dear Mr. Nace:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Corporation Finance  
Manufacturing and

Sincerely,  
Division of  
Office of  
Construction