

VALHI, INC.
5430 LBJ Freeway, Suite 1700
Dallas, Texas 75240

FOIA CONFIDENTIAL TREATMENT REQUEST BY VALHI, INC.

November 20, 2009

U.S. Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 4631
Washington, D.C. 20549

Attention: Mr. Terence O'Brien, Accounting Branch Chief
Division of Corporation Finance

CC: Ms. Tracey Houser, Staff Accountant
Division of Corporation Finance

**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 and June 30, 2009
File No. 333-48391**

Dear Mr. O'Brien

Exhibit A to this letter (the "Information") is hereby submitted to you in response to the Staff's letter dated October 27, 2009, (the "Comment Letter") concerning the above referenced Form 10-K and Forms 10-Q of Valhi, Inc. ("Valhi"). The Information is being supplementally provided to you in response to comment number 5 in the Comment Letter.

Pursuant to 17 C.F.R. § 200.83(c), the undersigned hereby requests on behalf of Valhi that the Commission afford the Information confidential treatment for reasons of business confidentiality, and that no portion thereof be disclosed if a request for disclosure is made under the Freedom of Information Act, 5 U.S.C. § 522. Pursuant to the Commission Rule of Information Request, 17 C.F.R. § 200.83, each page of the Information is clearly marked "Confidential Treatment Requested."

If you have any questions, you may contact the undersigned at 972-450-4228.

Sincerely,

/s/ Gregory M. Swalwell
Gregory M. Swalwell,
Vice President and Controller

CC: Office of Freedom of Information and Privacy Act Operations (w/o enclosure)
Securities and Exchange Commission
Mail Stop 0-5
SEC Operations Center
6432 General Green Way
Alexandria, Virginia 22312-2413

Exhibit A
Document Supplementally Provided to the Securities and Exchange Commission
November 20, 2009

Valhi, Inc.
Goodwill by Reporting Unit - Supplementally Provided to SEC Staff
Unaudited
(In \$ millions)

| | <u>Component Products</u> | | | <u>Total</u> |
|--|------------------------------|---------------------------|----------------------------|--------------|
| | <u>Chemicals</u> | <u>CompX Security</u> | <u>CompX Furniture</u> | |
| 2009 Annual Test | | | | |
| Goodwill | 359.0 | 27.2 | 10.7 | 396.9 |
| Net Assets (including goodwill) | [*] | [*] | [*] | [*] |
| Fair Value | [*] | [*] | [*] | [*] |
| Headroom | [*] | [*] | [*] | [*] |
| | [*] | [*] | [*] | [*] |
| 2008 Annual Test | | | | |
| Goodwill | 358.4 | 27.2 | 10.8 | 396.4 |
| Net Assets (including goodwill) | [*] | [*] | [*] | [*] |
| Fair Value | [*] | [*] | [*] | [*] |
| Headroom | [*] | [*] | [*] | [*] |
| | [*] | [*] | [*] | [*] |
| Interim Testing Furniture Components Only | | | | |
| | <u>December 31, 2008</u> | <u>March 31, 2009</u> | <u>June 30, 2009</u> | |
| Goodwill | 10.6 | 10.5 | 10.7 | |
| Net Assets (including goodwill) | [*] | [*] | [*] | [*] |
| Fair Value | [*] | [*] | [*] | [*] |
| Headroom | [*] | [*] | [*] | [*] |
| | [*] | [*] | [*] | [*] |