

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities  
Exchange Act of 1934

April 25, 1997

(Date of Report, date of earliest event reported)

VALHI, INC.

(Exact name of Registrant as specified in its charter)

Delaware	1-5467	87-0110150
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

5430 LBJ Freeway, Suite 1700, Dallas, TX	75240-2697
(Address of principal executive offices)	(Zip Code)

(972) 233-1700

(Registrant's telephone number, including area code)

Not applicable

(Former name or address, if changed since last report)

Item 5: Other Events

On April 25, 1997, the Registrant issued the press release attached hereto as Exhibit 99.1 which is incorporated herein by reference.

Item 7: Financial Statements, Pro Forma Financial Information  
and Exhibits

(c) Exhibit

Item No.	Exhibit Index
99.1	Press release dated April 25, 1997 issued by the Registrant

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VALHI, INC.  
(Registrant)

By:/s/ Steven L. Watson  
Steven L. Watson  
Vice President & Secretary

Date: April 25, 1997

VALCOR, INC.

PRESS RELEASE

FOR IMMEDIATE RELEASE:

CONTACT:

VALCOR, INC.  
THREE LINCOLN CENTRE  
5430 LBJ FREEWAY, SUITE 1700  
DALLAS, TEXAS 75240-2697  
(972) 233-1700

STEVEN L. WATSON  
VICE PRESIDENT  
VALCOR, INC.  
(972) 233-1700

VALCOR ANNOUNCES COMPLETION OF TENDER OFFER FOR NOTES

Dallas, Texas . . . April 25, 1997 . . . Valcor, Inc., a wholly owned subsidiary of Valhi, Inc. (NYSE:VHI), announced today the results of its offer to purchase up to \$86.7 million principal amount of Valcor's 9 5/8% Senior Notes due 2003, for a cash purchase price equal to 100% of the principal amount plus accrued and unpaid interest to the date of purchase. The offer expired at 5:00 p.m. (Dallas, Texas time) on April 24, 1997 and was not further extended.

Based on a final report provided by the depository, holders had tendered and not withdrawn approximately \$27.6 million principal amount of the Notes, all of which Valcor accepted for purchase. Following Valcor's purchase of the tendered Notes, approximately \$68.6 million principal amount of the Notes remain outstanding.

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