



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2009

Mr. Victor P. Patrick  
Vice Chairman, CFO and General Counsel  
Walter Industries, Inc.  
4211 W. Boy Scout Boulevard  
Tampa, FL 33607

**Re: Walter Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 7, 2008**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2008**  
**Filed August 8, 2008**  
**Response Letter Dated October 31, 2008**  
**Response Letter Dated February 6, 2009**  
**File No. 001-13711**

Dear Mr. Patrick:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief