



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2009

Victor P. Patrick  
Vice Chairman, Chief Financial Officer and General Counsel  
Walter Industries, Inc.  
4211 W. Boy Scout Boulevard  
Tampa, Florida 33607

**Re: Walter Industries, Inc.**  
**Schedule 14A Preliminary Proxy Statement**  
**Filed March 10, 2009**  
**Response Letter dated March 27, 2009**  
**File No. 001-13711**

Dear Mr. Patrick:

We have completed our review of your Schedule 14A Preliminary Proxy Statement and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director