June 13, 2008

## Via Fax & U.S. Mail

Mr. Timothy R. Wallace Chief Executive Officer Trinity Industries, Inc. 2525 Stemmons Freeway Dallas, Texas 75207-2401

Re: Trinity Industries, Inc.

Form 10-K for the year ended December 31, 2007

Filed February 21, 2008

File No. 1-06903

Dear Mr. Wallace:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief

Via Fax: Mr. William A. McWhirter, CFO

(214) 589-8910