

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

May 7, 2018

<u>Via E-mail</u> Mr. Greggory W. Branning Chief Financial Officer CSW Industrials, Inc. 5420 Lyndon B. Johnson Freeway, Suite 500 Dallas, Texas 75240

> RE: CSW Industrials, Inc. Form 10-K for the Year Ended March 31, 2017 Filed June 14, 2017 File No. 1-37454

Dear Mr. Branning:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash Accounting Branch Chief Office of Manufacturing and Construction