



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 21, 2015

Via e-mail

Joseph B. Armes  
Chief Executive Officer  
CSW Industrials, Inc.  
5400 Lyndon B. Johnson Freeway  
Suite 1300  
Dallas Texas, 75240

**Re: CSW Industrials, Inc.  
Amendment No. 2 to Form 10-12B  
Filed August 11, 2015  
File No. 001-37454**

Dear Mr. Armes:

We have reviewed your filing and have the following comments.

Exhibit 99.1

General

1. Please revise your registration statement to provide updated financial statements and related disclosures as required by Rule 3-12 of Regulation S-X. Additionally, please update your pro forma financial statements as required by Rule 11-02(c) of Regulation S-X.

You may contact Dale Welcome at (202)551-4413 or Kevin Stertzel at (202)551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202)551-3791 or me at (202)551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

Joseph B. Armes  
CSW Industrials, Inc.  
August 21, 2015  
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CC: R. Scott Cohen (*via e-mail*)  
Jones Day