



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

November 21, 2017

Julie M. O'Daniel
Senior Vice President, General Counsel & Corporate Secretary
Valvoline Inc.
100 Valvoline Way
Lexington, KY 40509

**Re: Valvoline Inc.
Registration Statement on Form S-4
Filed November 17, 2017
File No. 333-221652**

Dear Ms. O'Daniel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief
Office of Manufacturing and
Construction

cc: Ilir Mujalovic, Esq.