



DIVISION OF
CORPORATION FINANCE

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

July 26, 2017

Mail Stop 4631

Via E-mail

Mary E. Meixelsperger
Chief Financial Officer
Valvoline, Inc.
100 Valvoline Way
Lexington, KY 40509

Re: Valvoline, Inc.
Form 10-K for Fiscal Year Ended September 30, 2016
Filed December 19, 2016
File No. 1-37884

Dear Ms. Meixelsperger:

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,

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction