



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2020

Julie M. O'Daniel  
Senior Vice President, Chief Legal Officer and Corporate Secretary  
Valvoline, Inc.  
100 Valvoline Way  
Lexington, KY 40509

**Re: Valvoline, Inc.**  
**Registration Statement on Form S-4**  
**Filed June 5, 2020**  
**File No. 333-238971**

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 Liz Packebusch at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Harald Halbhuber